

NH
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1991

50th Anniversary 1741 — 1991



Town of
EPPING
New Hampshire

ANNUAL REPORTS
for the Fiscal Year
Ended December 31, 1991



Bandstand Dedication



Tribute To Desert Storm Troops



American Legion Colorguard

TRIBUTE TO A FRIEND



In 1974, Martha "Rusty" McGrath was hired by the Board of Selectmen, then chaired by Bob Dodge, to be our first full time bookkeeper.

Without a lot of fanfare, Rusty faithfully performed her duties through six Boards of Selectmen. She has watched the Town grow from an uncomplicated bookkeeping system to today's very complicated computerized method of accounting.

Rusty speaks today of the year that no one ran for the auditors' positions. She and Irene Cote were asked to fill these openings. Although Rusty chuckles that she was probably a conflict of interest, they did perform the audit as requested knowing that the Town's books, at that time, were less complicated and balanced. So much for sophisticated progress.

Always available to accommodate the financial needs of all with her air of quiet efficiency, Rusty affectionally describes her tenure of bookkeeper as "being part of one big happy family". All of us in the Town Hall concur with her feelings and her comments and we truly miss her.

Presently, Rusty is at home recovering from the illness that caused her to regretfully resign her bookkeeping position.

One of her three sons, Scott, is with her in her Friend Street home.

Thank you Rusty. A grateful Town wishes you good health and many years of happy memories.



Dan Bennis



Cliff Cray

250th Anniversary Committee Chairman



Dwayne Shaffer and Friends
Civil War Round Table Members



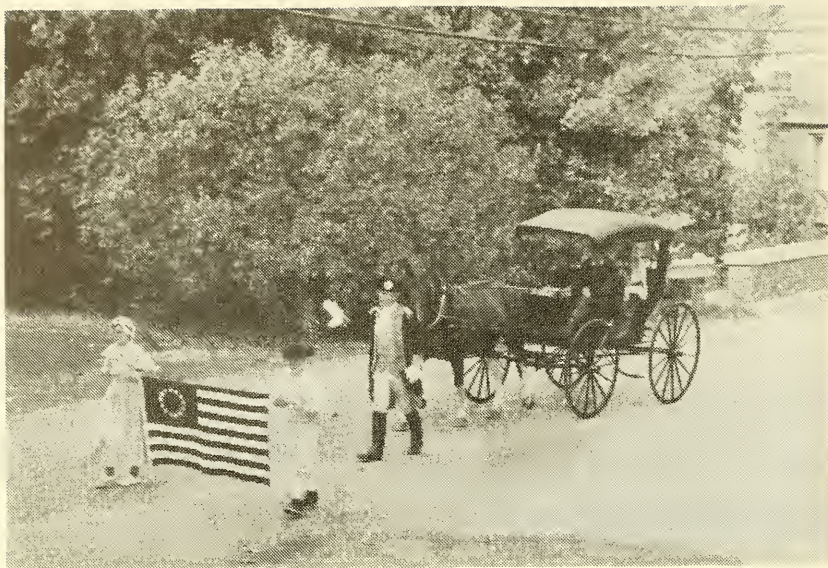
Grand Marshall's Bea Marcotte and Bill Baker



Chief Marcotte and Chief Dodge



Epping Veterans of Desert Storm



George and Martha Washington



Civil War Round Table of N.H.



Garden Club Float



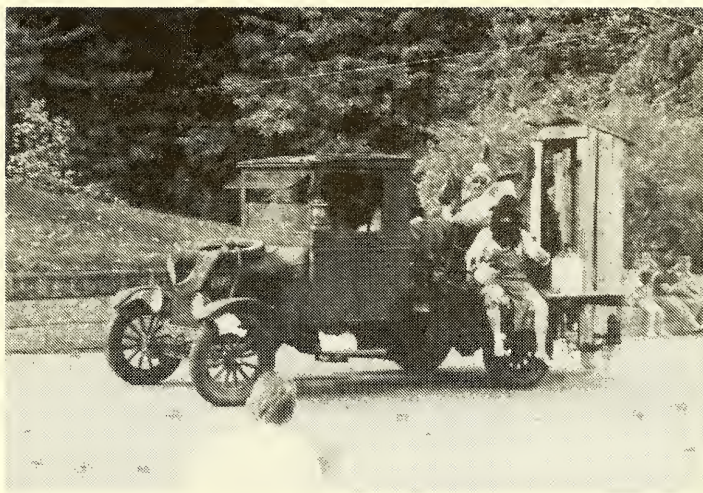
Epping High School Band



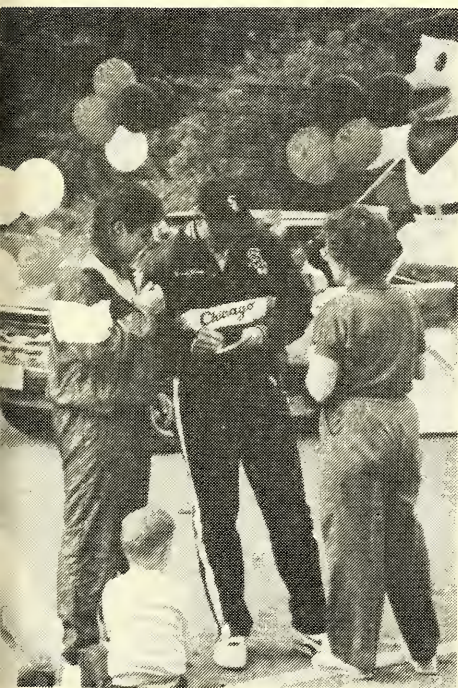
Ken Buxton's Team



Fire Apparatus on Parade



The "Raymond Hillbillies"



Kerry Bascomb and Dennie Wood



Antique Bicycles



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ANNUAL REPORTS

of

THE TOWN OF

EPPING NEW HAMPSHIRE

For the Fiscal Year Ended

December 31, 1991

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In 1741, the population who resided here decided to become incorporated as a separate parish. On January 14th a petition was presented to the General Court by the fifty-six inhabitants of this northwest part of Exeter. The House of Representatives approved and the petitioners along with delegates from Exeter appeared before the Court on February 2, 1741 and received final approval. The granite boundaries set then remain today.

This new town was sanctioned by Governor Benning Wentworth on February 3, 1741. There are two versions of the naming of "Epping". Some say the settlers named it after their old home back in England. Others say the Governor came from Epping, England and he name our town.

By 1773, Epping was the fourth largest town in Rockingham county with 1,648 residents. Only Exeter, Londonderry and Portsmouth were larger.

By 1930, Epping was the sixth largest town in the county. Added to the larger tow list were Newmarket, Derry, and Salem.

One hundred and twenty Epping men joined the Union Army to fight in the civil War and approximately one hundred returned. In 1741, Town Meeting hosted Church and Town affairs.

Some of the prominent past residents of Epping were: William Plumer - Governor from 1812 to 1813 and from 1816 to 1819, David L. Morrill - US Senator from 1817 to 1823 and Governor from 1824 to 1827, Benjamin F. Prescott - Governor from 1877 to 1879., William Plumer - US Senator from 1802 to 1807, John Chandler - US Senator from 1820 to 1829.

THE EPPINGS OF THE WORLD

ENGLAND.....	Epping, Essex Epping Forest
UNITED STATES.....	Epping, New Hampshire Epping, North Dakota
AUSTRALIA.....	Epping, New South Wales Epping, Victoria
FRANCE.....	Epping, Moselle

The citizens of Epping, England have extended a standing royal invitation to Epping, NH citizens to visit them as their very special guests anytime.

EPPING TOWN OFFICES

NAME		TERM
------	--	------

BOARD OF SELECTMEN

Paul L. Spidle	Elected	1989 - 1992
Michael Jean	Elected	1990 - 1993
Eileen C. Murphy	Elected	1991 - 1994

TOWN CLERK

Beatrice G. Marcotte	Elected	1989 - 1992
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TAX COLLECTOR

Beatrice G. Marcotte	Elected	1989 - 1992
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TREASURER

Linda Foley	Elected	1991 - 1993
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CODE ENFORCEMENT OFFICER

Ronald Loiselle	Appointed	No Term
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POLICE CHIEF

Gregory C. Dodge	Appointed	No Term
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FIRE CHIEF

Richard Marcotte	Appointed	No Term
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FIRE WARDS

H. Clifton Cray	Elected	1989 - 1992
Michael Jean	Elected	1990 - 1993
Karen Sott	Elected	1991 - 1994

BOARD OF ADJUSTMENT

Lee Limperis	Appointed	1988 - 1992
Harold LaPierre	Appointed	1988 - 1992
Michael Sweeney	Appointed	1990 - 1993
Douglas Johnston	Appointed	1991 - 1994
Frances Allen	Appointed	1991 - 1994
Eileen Murphy	Appointee	Sel. Rep.

BOARD OF ADJUSTMENT ALTERNATES

Dorothy Hall	Appointed	1990 - 1993
George Shannett (Resigned/91)	Appointed	1990 - 1993

RECREATION COMMISSION

Marjorie Crook	Appointed	1989 - 1992
Veo Goodrich	Appointed	1991 - 1994
Diane Hurteau	Appointed	1991 - 1994
Karen Fedolfi	Appointed	1991 - 1994
Susan Russell	Appointed	1992 - 1995

MODERATOR

Harold LaPierre	Elected	1990 - 1992
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CHECKLIST SUPERVISORS

Natalie Ferreira	Elected	1986 - 1992
Beverly Chandler	Elected	1988 - 1994
Louise Harvey	Elected	1990 - 1996

BALLOT CLERKS

Mary Cloutier	Appointed	No Term
Emma Gomez	Appointed	No Term
Pamela Holmes	Appointed	No Term
Virginia LaPierre	Appointed	No Term

CONSERVATION COMMISSION

Roy Judd, Ch.	Appointed	1989 - 1992
Paul Langdon	Appointed	1989 - 1992
Barbara McPhee	Appointed	1990 - 1993
James McGeough	Appointed	1991 - 1994
Stephen Johnson	Appointed	1991 - 1994
Gerald Langdon	Appointed	1991 - 1994
Mary Cloutier (Resigned/91)	Appointed	1991 - 1994
Ann Russo	Appointed	1991 - 1994

HUMAN SERVICES OFFICER

Russell Bailey	Appointed	Resigned
Holly S. Downing	Appointed	Resigned
Ronald Loiselle	Appointed	No Term

PLANNING BOARD

Douglas Finan	Appointed	1991 - 1992
Mary Cloutier	Elected	1991 - 1994
Marilyn Perry	Elected	1991 - 1994
Robert Goodrich	Elected	1990 - 1993
Eileen Murphy	Appointed	Sel. Rep.

WATER & SEWER COMMISSION

Albert Haberstroh	Elected	1989 - 1992
Renald Cote	Elected	1990 - 1993
Jack O. Lavoie	Elected	1991 - 1994

LIBRARIAN

Duane Shaffer	Appointed	No Term
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LIBRARY TRUSTEES

Richard Sanborn	Elected	1989 - 1992
Teresa Kucera	Elected	1990 - 1993
Deborah McConnell	Elected	1991 - 1994

TRUST FUND TRUSTEES

Earl Arquette	Elected	1989 - 1992
William Williamson	Elected	1990 - 1993
Daniel Harvey	Elected	1991 - 1994

CEMETERY TRUSTEES

Daniel Bennis	Elected	1990 - 1992
Richard Sanborn	Elected	1990 - 1993
Joseph Denoncour	Elected	1991 - 1994

BUDGET COMMITTEE

Todd Trobough	Elected	1989 - 1992
Roy Judd	Elected	1989 - 1992
Mark Kureca (Baker Term)	Appointed	1991 - 1992
James Rogier	Elected	1991 - 1992
Willis Baker (Resigned/91)	Elected	1990 - 1993
James McGeough	Elected	1990 - 1993
Donald Sisson	Elected	1990 - 1993
Thomas Carleton	Elected	1991 - 1994
Charles Pearson	Elected	1991 - 1994
Daniel Harvey	Elected	1991 - 1994
Leroy Kearns	Appointed	School Rep.
Michael Jean	Appointed	Sel. Rep.

HISTORIC DISTRICT COMMISSION

Deborah McConnell	Appointed	1989 - 1992
Geri Kearns	Appointed	1989 - 1992
Debra Marvitt	Appointed	1991 - 1994

INDUSTRIAL DEVELOPMENT COMMISSION

Donald Meroth	Appointed	1991 - 1994
Glen Kikel	Appointed	1991 - 1994
Ronald Nowe	Appointed	1991 - 1994
James Kach	Appointed	1990 - 1993
Robert Kimball	Appointed	1990 - 1993
William Murch	Appointed	1990 - 1993
Douglas Johnston	Appointed	1990 - 1992
Randy Preston	Appointed	1990 - 1992
Marilyn Perry	Appointed	1990 - 1992
Paul Spidle	Appointed	Sel. Rep.
Robert Goodrich	Appointed	P.B. Rep.
Joseph Foley	Appointed	S.B. Rep.
Renald Cote	Appointed	W&S Rep.
Roy Judd	Appointed	C.C. Rep.

EMERGENCY MANAGEMENT DIRECTOR

Donald Shappell	Appointed	No Term
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TOWN MEETING
EPPING, NEW HAMPSHIRE

March 12, 1991

The Epping, New Hampshire Town Meeting was called to order by the Moderator, Harold LaPierre at 9:05 p.m. on March 12, 1991

The Ballot Clerks; Virginia LaPierre, Mary S. Cloutier, Emma Gomez and Patricia Wood counted the ballots. then the Moderator proceeded to read the Warrant. At this time, Eileen Murphy made a motion to dispense with the reading of the Warrant in its entirety except Article #18 until March 20, 1991, at the Epping High School Gymnasium, at 7:00 p.m. This motion was seconded by Mary Cloutier.

The Moderator announced that this motion caused a problem as the Selectmen had already posted the Warrant the adjourned meeting to be held March 13, 1991 at 7:00 p.m. at the Epping High School School Gymnasium. There was a discussion and the Moderator took a vote to determine which date the adjourned meeting would be held and March 13th prevailed.

The Moderator declared the polls opened for balloting at 9:20 a.m. until 8:00 p.m. Polls closed at 8:00 p.m. with 1,057 votes being cast and the results are as follows:

SELECTMEN FOR THREE YEARS:

Douglas Johnston.....	159	
Eileen C. Murphy.....	304.....	ELECTED
Ronald Nowe.....	97	
Lorraine Rauh.....	300	
Kim Sullivan.....	148	

TREASURER FOR THREE YEARS:

Linda Foley.....	847.....	ELECTED
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LIBRARY TRUSTEES FOR THREE YEARS:

Deborah McConnell.....	836.....	ELECTED
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LIBRARY TRUSTEE FOR ONE YEAR:

Richard F. Sanborn.....	888.....	ELECTED
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TRUSTEE OF TRUST FUND FOR THREE YEARS:

Daniel W. Harvey.....	814.....	ELECTED
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CEMETERY TRUSTEE FOR THREE YEARS:

Willis A. Baker.....	569.....	ELECTED
Neil Spear.....	375	

WATER & SEWER COMMISSIONER FOR THREE YEARS:

Jack O. Lavoie.....	501.....	ELECTED
William R. Murch.....	493	

PLANNING BOARD FOR THREE YEARS:

Daniel Brochu.....	361	
Mary S. Cloutier.....	451.....	ELECTED
Douglas A. Finan.....	137	
Richard F. Fisher.....	262	
Marilyn Perry.....	399.....	ELECTED

BUDGET COMMITTEE FOR THREE YEARS:

Thomas J. Carleton..... 493.....ELECTED
Daniel W. Harvey.....482.....ELECTED
Charles Pearson.....409.....ELECTED
Susan Russell.....394
Dawn Tuminowski.....386
John A. Vitale.....374

BUDGET COMMITTEE FOR ONE YEAR:

James Rogier.....769.....ELECTED

FIRE WARD FOR THREE YEARS:

Karen Sott.....822.....ELECTED

The results of the election were announced by Moderator LaPierre. He then entertained the motion to recess the Meeting until March 13, 1991 at the High School Gymnasium at 7:00 p.m.. This motion was put to a vote and passed. The Meeting recessed at 1:30 a.m. March 13, 1991.

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TOWN MEETING
EPPING, NEW HAMPSHIRE

Recessed Meeting:

The Moderator called the Meeting to order at 7:00 p.m. and read the following results of the Referendum Articles:

A R T I C L E S

ARTICLE 1:	Zoning Referendum.....	ARTICLE DEFEATED (Permitted Accessory Use)
ARTICLE 2:	Zoning Referendum.....	ARTICLE PASSED (Manufactured Houses Use)
ARTICLE 3:	Zoning Referendum.....	ARTICLE DEFEATED (Side Yards/Corner Lots)
ARTICLE 4:	Zoning Referendum.....	ARTICLE DEFEATED (Permitted Structures)
ARTICLE 5:	Zoning Referendum.....	ARTICLE DEFEATED (Cluster Development)
ARTICLE 6:	Zoning Referendum.....	ARTICLE PASSED (Cluster Development)
ARTICLE 7:	Zoning Referendum.....	ARTICLE DEFEATED (Cluster Development)
ARTICLE 8:	Zoning Referendum.....	ARTICLE DEFEATED (Rural/Residential)
ARTICLE 9:	Zoning Referendum.....	ARTICLE DEFEATED (Open Space)
ARTICLE 10:	Zoning Referendum.....	ARTICLE DEFEATED (Lot size/setbacks)
ARTICLE 11:	Zoning Referendum.....	ARTICLE DEFEATED (Use regulations)
ARTICLE 12:	Zoning Referendum.....	ARTICLE DEFEATED (Tract Buffer)

ARTICLE 13:	Zoning Referendum.....	ARTICLE DEFEATED
	(Tract Buffer)	
ARTICLE 14:	Zoning Referendum.....	ARTICLE DEFEATED
	(Building Code)	
ARTICLE 15:	Zoning Referendum.....	ARTICLE PASSED
	(Cemetery Ordinance)	
ARTICLE 16:	Zoning Referendum.....	ARTICLE DEFEATED
	(School Abatement)	
ARTICLE 17:	Motioned to accept.....	ARTICLE DEFEATED
	(Five Selectmen)	
ARTICLE 18:	The Moderator read the results	
	of the elections.....	ARTICLE PASSED
ARTICLE 19:	Correction: Grace Lavoie	
	replaced Mary S. Clotuiier as	
	ballot clerk.....	ARTICLE PASSED
ARTICLE 20:	Motioned to accept.....	ARTICLE PASSED
	(Borrow money)	
ARTICLE 21:	Motioned to accept.....	ARTICLE PASSED
	(Auction property)	
ARTICLE 22:	Motioned to accept.....	ARTICLE PASSED
ARTICLE 23:	Motioned to accept.....	ARTICLE PASSED
	(Raise Funds)	
ARTICLE 24:	Motioned to accept.....	ARTICLE PASSED
	(Turkey Hill Road)	
ARTICLE 25:	Motioned to accept.....	ARTICLE PASSED
	(Alcohol Ordinance)	
ARTICLE 26:	Motioned to accept.....	ARTICLE PASSED
	(Noise Ordinance)	
ARTICLE 27:	Motioned to accept.....	ARTICLE PASSED
	(Women's Resource Center)	
ARTICLE 28:	Motioned to accept.....	ARTICLE PASSED
	(Meals On Wheels)	
ARTICLE 29:	Motioned to accept.....	ARTICLE DEFEATED
	(Red Cross)	
ARTICLE 30:	Motioned to accept.....	ARTICLE PASSED
	(Retired Volunteers)	
ARTICLE 31:	Motioned to accept.....	ARTICLE PASSED
	(C.A.P.)	
ARTICLE 32:	Motioned to accept.....	ARTICLE PASSED
	(Seacoast Hospice)	
ARTICLE 33:	Motioned to accept.....	ARTICLE PASSED
	(Cross Roads)	
ARTICLE 34:	Motioned to amend	MOTION DEFEATED
	Motioned to accept.....	ARTICLE PASSED
	(Richie McFarland Fund)	
ARTICLE 35:	Motioned to accept.....	
	B.C. recommendation.....	ARTICLE PASSED
	(Senior Transportation)	
ARTICLE 36:	Motioned to accept.....	
	B.C. recommendation.....	ARTICLE PASSED
	(Visiting Nurse)	

ARTICLE 37: Motioned to accept.....ARTICLE PASSED
(Mental Health Center)

ARTICLE 38: Motioned to accept.....ARTICLE PASSED
(Counselling Center)

ARTICLE 39: Motioned to accept.....ARTICLE PASSED
(A Safe Place)

ARTICLE 40: Motioned to reconsider.....ARTICLE DEFEATED
Motioned to accept.....
B.C. recommendation.....ARTICLE PASSED
(Big Brother/Sister)

ARTICLE 41: Motioned to accept.....
B.C. recommendation.....ARTICLE PASSED
(Homemaker Service)

ARTICLE 42: Motioned to accept.....ARTICLE PASSED
(E.Y.A.A.)

ARTICLE 43: Motioned to accept
B.C. recommendation.....ARTICLE PASSED
(250th Birthday)

ARTICLE 44: Motioned to accept.....ARTICLE PASSED
(Bd of Adjustment)

ARTICLE 45: Motioned to table.....ARTICLE TABLED
(Code Enforcement)

ARTICLE 46: Motioned to table.....ARTICLE TABLED
(Administrative Assistant)

ARTICLE 47: Motioned to table.....ARTICLE TABLED
(Publish wages)

ARTICLE 48: Motioned to accept.....ARTICLE DEFEATED
(Publish Current Use)

ARTICLE 49: Motioned to accept.....ARTICLE PASSED
(Close Martin Road)

ARTICLE 50: Motioned to accept.....ARTICLE PASSED
(Resolution/Flag)

ARTICLE 51: Motioned to accept.....ARTICLE PASSED
(Adjournment)

Honorary awards were presented to Mrs. Beatrice Marcotte; Tax
Collector and Mr. Willis A. Baker, retiring Treasurer.
Meeting adjourned.

SELECTMEN'S REPORT

1991 was one of the biggest celebration years Epping has ever had - our 250th ANNIVERSARY.

The parade, floats, bands, marching units, the dedication of our bandstand, tribute to Epping's Veterans, the visiting dignitaries, and spectacular fireworks were all planned and coordinated by our 250th Anniversary Committee, to whom we owe our sincere gratitude and congratulations!

1991 also saw a continued recession; nationally, statewide and locally. As a result, 40% of our residents could not pay their tax bills, forcing us to borrow more money to fund the Town, County and School budgets. We project the need to borrow over \$3,000,000 in 1992 at an annual interest rate of 6.75% or over \$200,000.

The recession has also forced overages in the Welfare, Appraisal and Legal budgets due to increase needs of the unemployed, requests for tax abatements, and lawsuits.

Our Solid Waste budget has increased but so has your recycling efforts, but more must be done. As tipping fees increase, we can offset them by reducing the tonnage going to Durham. We MUST ALL RECYCLE MORE!

We are pleased to report that Wheelabrator Epping, Inc. is donating a used roll-off container transport truck to the Town for transporting our containers to Durham and to the paper mill that recycles our newspaper. This will save approximately \$15,000 in our Solid Waste/Recycling budget annually.

This recessionary trend which began in 1988, coupled with the Town Revaluation, deficiencies in our bookkeeping and Tax Collection Departments, and spiraling interest costs, have accumulated a \$448,000 deficit since 1989 which must be addressed.

To increase accountability, we have hired a new Town Administrator, new bookkeeper/Accountant and appointed a new Deputy Tax Collector. These efforts plus planned improvements in our computer network system and bookkeeping procedures will assure tighter control and tracking of expenditures to assure that over spending will not occur and that revenues will be collected in a timely manner.

Our plans for 1992 to improve cash flow include the sale of tax liens to outside investors, a change to a fiscal year calendar to collect taxes ahead of the budget year instead of in arrears (this reduces the need to borrow), consideration of a change to a Town Manager form of government to provide great-

er control and accountability of all Town government functions and to propose a budget that is both conservative and realistic, including realistic revenue projections. All of the above will require a positive vote at Town Meeting.

We also ask your support on our Warrant Article to raise \$13,000 to fund one-third of the cost to install full traffic signals with turning arrows at the intersection of Old Hedding Road and Route 125. We have fought for years to have the State approve these lights and we have finally obtained their approval. The remaining two-thirds of the money will come from the State and Federal governments.

Another Warrant Article that needs your support calls for the expenditure of \$15,000 for a new police cruiser. We have had no new cruisers since 1990 and have found two leftover 1991 models at a savings of \$2,000 each over 1992 prices. One vehicle is in the police budget, the other is in a warrant article. Of the Two oldest existing cruisers, one will be given to the Town as a pool vehicle to be used by the Building Inspector /Code Enforcement Officer and the Town Administrator. The other will be retired for parts.

We also urge a negative note on eliminating the Code Enforcement Officer position as well as the Boca Building Codes. It is important to the homeowners of this Town for resale and insurability purposes to have a strict Building Code and the enforcement of it. The majority of those complaining are the violators.

Another issue that affects us all, especially in a recessionary period is the School Budget. As it now approaches \$5,000,000, it is time for all of us to take a hard look at the wisdom of a Town of our size supporting a twelve grade system. With graduating classes averaging forty students over the last five years in a high school that is not even accredited, it does not seem prudent to continue to operate this facility.

We are told that the Elementary School will be undersized within two years. Why not tuition out our High School students and use the Middle/High School facility for grades six through nine? There are several accredited high schools in the area that are willing to take our students at a per student cost less than we are spending now on our high schoolers - one being Sanborn Regional in Kingston, one of the finest accredited schools in the area. We urge the School Board and its newly reorganized long range planning committee to seriously look at this possibility.

1992 can be a turn-around year for Epping. We urge you to vote for responsible leaders, get involved by volunteering your time and skills on committees and boards, attend your Town and School District Meetings and vote realistic budgets that will

provide you with the services you need at a cost you can afford and are willing to pay. AND remember, the Town budget represents only 20 % of your tax bill.

Make whatever tax payments you can afford. Even partial payments can help reduce borrowing. Reduced borrowing, means reduced interest costs, 75% of which, incidentally, pays for money borrowed to pay School costs, but it appears in the Town budget.

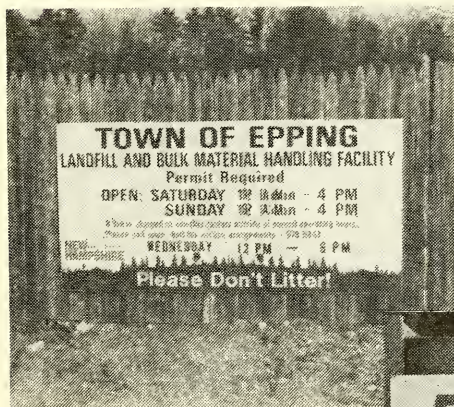
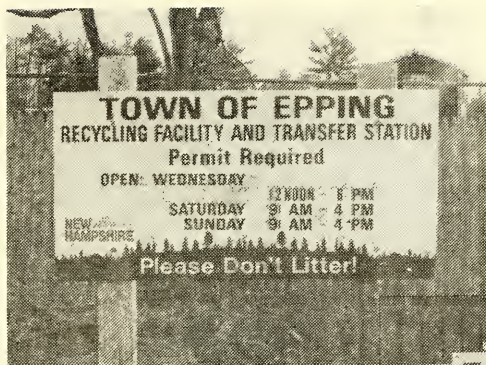
Support local business whenever you can - its an investment in Epping and will promote commercial growth.

Wheelabrator's Commerce Park is nearly fully approved and several large companies are interested in purchasing lots.

In closing, many positive things can happen in 1992. But much is up to you, the voter and taxpayer - YOU are the government!

Sincerely,
Your Selectmen
Paul Spidle
Michael Jean
Eileen Murphy







SCHEDULE OF TOWN OWNED PROPERTY

DESCRIPTION

1987 -ESTIMATED VALUE

TOWN HALL (Land and Building).....	430,200
Furniture and Equipment.....	100,000
LIBRARY (Land and Building).....	185,500
Furniture and Equipment).....	40,000
POLICE DEPARTMENT EQUIPMENT.....	140,000
FIRE DEPARTMENT (Land and Buildings).....	270,000
Equipment.....	355,000
HIGHWAY DEPARTMENT EQUIPMENT.....	120,000
PARKS, COMMONS AND PLAYGROUNDS.....	290,000
WATER FACILITIES.....	120,000
SEWER FACILITIES.....	680,000
SCHOOLS (Land and Buildings).....	670,000
Furniture and Equipment.....	4, 550,500
CONSERVATION LAND.....	900,000
SOLID WASTE TREATMENT FACILITIES.....	430,000
ALL OTHER TOWN OWNED LAND.....	600,000



SUMMARY INVENTORY OF VALUATION

VALUE OF LAND ONLY

Current Use (8,514.84 acres).....	\$ 772,952
Residential (7,942.55 acres).....	101,015,496
Commercial/Industrial (641.84 acres)...	11,988,100
TOTAL LAND VALUE.....	<u>\$ 113,776,548</u>
Tax Exempt & Non-Taxable.....	\$ (5,366,150)

VALUE OF BUILDINGS ONLY

Residential.....	\$ 105,967,510
Manufactured Housing.....	10,641,170
Commercial/Industrial.....	6,451,100
TOTAL OF TAXABLE BUILDINGS.....	<u>\$ 123,059,780</u>
Tax Exempt & Non-Taxable.....	\$ (8,639,525)

PUBLIC UTILITIES	\$ 3,042,000
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VALUATION BEFORE EXEMPTIONS	\$ 239,878,328
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Blind Exemptions...(5).....	\$ 66,220
Elderly Exemptions.(113).....	4,516,904
Special Exemptions.(2).....	257,884

TOTAL AMOUNT OF EXEMPTIONS	\$ 4,841,008
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NET VALUATION.....	\$ 235,037,320
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ELDERLY EXEMPTION COUNT

54 Individuals at \$40,000 =	\$ 2,160,000
34 Individuals at \$50,000 =	\$ 1,700,000
<u>25 Individuals at \$60,000 =</u>	<u>\$ 1,500,000</u>

113 TOTAL EXEMPTED VALUE	= \$ 5,360,000
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TAX CREDITS

Paraplegic.....1.....	Exempt
Totally Disabled.....4.....	\$ 5,600
All other War Credits..301.....	30,100
TOTAL NUMBER & AMOUNT..306.....	\$35,700

CURRENT USE REPORT

FARM LAND.....	1,173.38 ACRES
FOREST LAND.....	4,222.82 ACRES
PRODUCTIVE WILDLAND.....	2,266.90 ACRES
WETLAND.....	851.74 ACRES
TOTAL ACRES IN CURRENT USE.....	8,514.84

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1991 - STATEMENT OF APPROPRIATIONS

GENERAL GOVERNMENT

	\$	
Town Officers' Salaries.....		12,050
Town Officers' Expenses.....		128,462
Election & Registration Expenses.....		3,300
Cemeteries.....		800
General Government Buildings.....		33,890
Reappraisal of property.....		5,000
Planning and Zoning.....		55,000
Legal Expenses.....		50,000
Regional Planning.....		4,490
Data Processing.....		2,270

PUBLIC SAFETY

	\$	
Police Department.....		283,000
Fire Department.....		68,467
Emergency Management.....		50
Code Enforcement.....		35,012

HIGHWAY, STREETS, BRIDGES

	\$	
Town Maintenance.....		195,500
Street Lighting.....		34,345

SANITATION

	\$	
Solid Waste Disposal.....		130,000
Garbage Removal.....		53,348

HEALTH

	\$	
Ambulance Services.....		76,568
Animal Control.....		3,000
Vital Statistics.....		100

WELFARE

	\$	
General Assistance.....		30,700

CULTURAL & RECREATION

	\$	
Library.....		27,000
Parks & Recreation.....		27,397
Patriotic Purposes.....		500
Conservation Commission.....		605

DEBT SERVICE

	\$	
Principal of Long-Term Bonds & Notes.....		161,000
Interest Expenses-Long-Term Bonds & Notes.....		63,005
Interest Expenses-Tax Anticipation Notes.....		90,000

MISCELLANEOUS

	\$	
Municipal Water Department.....		58,005
Municipal Sewer Department.....		169,109
Insurance.....		50,000
Motor Vehicle Fees.....		9,000
Special Warrant Articles.....		52,255

TOTAL APPROPRIATIONS.....\$ 1,913,228

PROJECTED - 1991 - SOURCE OF REVENUE
(Actual Revenues used to set Tax Rate appear in the BUDGET)

<u>TAXES</u>	\$	
Yield Taxes.....		7,500
Interest and Penalties on Taxes.....		60,000
Land Use Change Tax.....		10,000
<u>INTERGOVERNMENTAL REVENUES-STATE</u>	\$	
Shared Revenue - Block Grant.....		58,605
Highway Block Grant.....		72,095
State Aid Water Pollution Project.....		20,976
State-Federal Forest Land/Recreation.....		87
<u>LICENSES AND PERMITS</u>	\$	
Motor Vehicle Permit Fees.....		275,000
Dog Licenses.....		1,000
Business Licenses, Permits and Fees.....		30,000
<u>CHARGES FOR SERVICES</u>	\$	
Income From Departments.....		132,000
Rent of Town Property.....		7,600
<u>MISCELLANEOUS REVENUES</u>	\$	
Interest on Deposits.....		15,000
Sale of Town Property.....		75,000
Cable Franchise Fee.....		7,998
Insurance Refund.....		31,000
<u>OTHER FINANCING SOURCES</u>	\$	
Income from Water & Sewer Departments.....		227,116
Income from Trust Funds.....		12,313
<u>TOTAL REVENUES AND CREDITS.....</u>	<u>\$</u>	<u>1,043,286</u>

TAX RATE COMPUTATION

TOTAL TOWN APPROPRIATIONS	1,913,228	
LESS Revenues and Credits	<u>1,043,286</u>	
NET TOWN APPROPRIATIONS	869,942	
ADD OVERLAY	249,166	
ADD CREDITS	35,700	
	<u>1,154,808</u>	
LESS Shared Rev. Returned to Town	25,559	
APPROVED TOWN ASSESSMENT	1,129,249.....	4.80 RATE
NET SCHOOL ASSESSMENT	4,004,327	
LESS Shared Rev. Returned to Town	<u>79,319</u>	
APPROVED TAX AMOUNT	3,925,008.....	16.70 RATE
NET COUNTY ASSESSMENT	206,465	
LESS Shared Rev. Returned to Town	<u>5,288</u>	
APPROVED COUNTY AMOUNT	201,177.....	0.86 RATE
		22.36 RATE
TOTAL PROPERTY TAXES ASSESSED	5,255,434	
LESS Credits	35,700	
PROPERTY TAX COMMITMENT	<u>5,219,734</u>	
235,037,320 PROPERTY VALUE	5,255,434.....	ASSESSMENT

235,037,320 DIVIDED INTO TOTAL TAX LEVY EQUALS \$22.36 TAX RATE

DETAILED STATEMENT OF PAYMENTS

(These are un-audited figures and subject to change)

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Final Detailed Statement will be available at Town Meeting

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TOWN OFFICERS' SALARIES \$ 12,316

Selectmen	6,200
Treasurer	1,700
Tax Collector	1,967
Town Clerk	1,124
Human Services Director	1,212
Trustee of Trust Funds	113

TOWN OFFICERS' EXPENSES \$ 152,643

Salaries	87,662
Dues & Fees	5,139
Benefits	30,580
Operating Expenses	12,475
Services	10,177
Miscellaneous	6,610

ELECTION AND REGISTRATIONS \$ 2,330

Moderator	400
Supervisors of Checklists	750
Ballot Clerks	180
Services	358
Supplies	614

DATA PROCESSING \$ 3,857

Supplies	3,268
Training	589

GENERAL GOVERNMENT BUILDINGS \$ 31,703

Fuel	6,675
Electricity	4,710
Telephones	4,399
Custodial Service	10,193
Services & Repairs	3,985
Supplies	1,652
Miscellaneous	90

REAPPRAISAL \$ 11,160

Assessment Pick-ups	
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<u>PLANNING BOARD</u>		\$	46,327
Clerical	17,768		
Benefits	2,392		
Services & Circuit Rider	9,825		
Equipment & Supplies	689		
Legal Expenses	3,785		
Telephone	1,012		
Dues & Fees	584		
Reviews	9,005		
Miscellaneous	2,482		

<u>LEGAL EXPENSES</u>		\$	77,404
Town Counsel			

<u>PLANNING SERVICES</u>		\$	3,590
Rockingham Regional Planning Comm.			

<u>POLICE DEPARTMENT</u>		\$	283,428
Salaries	165,939		
Benefits	41,516		
Training	1,370		
Supplies	5,822		
Equipment	4,636		
Maintenance/Fuel	16,017		
Telephone	35,547		
Track Details	49,846		
Miscellaneous	387		

<u>FIRE DEPARTMENT</u>		\$	86,602
Salaries	36,151		
Points	8,093		
Equipment Repair	12,014		
Telephone	1,877		
Electricity	2,212		
Fuel/LP Gas	3,768		
Equipment	4,518		
Vehicle Fuel	3,899		
Supplies and Dues	7,283		
Training	2,410		
Building Maintenance	2,986		
Services	1,391		

<u>EMERGENCY MANAGEMENT</u>		\$	-0-
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<u>CODE ENFORCEMENT</u>		\$	33,663
Salary	28,529		
Benefits	3,819		
Dues	155		
Supplies	151		
Vehicle Maintenance	749		
Miscellaneous	260		

<u>STREET LIGHTING</u>		\$	43,034
Annual Charge	22,410		
Conversion	20,624		

<u>HIGHWAY DEPARTMENT</u>		\$	175,617
Salaries	54,605		
Benefits	2,389		
Contracted Services	28,151		
Sand	16,342		
Salt	14,597		
Materials	27,048		
Equipment & Maintenance	24,921		
Vehicle Maintenance	4,530		
Miscellaneous	3,034		

<u>SANITATION</u>		\$	223,047
Lamprey Regional Cooperative	157,624		
Labor	28,215		
Fuel	1,651		
Equipment Maintenance	6,398		
Services	25,315		
Rent/Lease	3,695		
Miscellaneous	150		

<u>HEALTH DEPARTMENT</u>		\$	70,410
Salaries	42,105		
Benefits	7,027		
Training	4,648		
Supplies	2,425		
Equipment	567		
Insurance	10,182		
Animal Control	2,668		
Vital Statistics	78		
Miscellaneous	710		

<u>GENERAL ASSISTANCE</u>		\$	<u>37,211</u>
Rent Assistance	23,919		
Fuel Assistance	2,769		
Food Assistance	3,384		
Electricity	4,719		
Medical	2,235		
Miscellaneous	185		

<u>LIBRARY</u>		\$	<u>27,354</u>
Trustee's Expenses			

<u>RECREATION</u>		\$	<u>25,089</u>
Salaries	14,822		
Supplies	2,057		
Services	277		
Equipment	101		
Transportation	6,366		
Youth Group	60		
Miscellaneous	1,504		

<u>PATRIOTIC PURPOSES</u>		\$	<u>500</u>
American Legion Post #51			

<u>CONSERVATION COMMISSION</u>		\$	<u>605</u>
Conservation Commission Expenses			

<u>PRINCIPAL LONG TERM BONDS</u>		\$	<u>123,265</u>
Comm. Nat'l Bank & Trust	117,265		
FHA	6,000		

<u>INTEREST - LONG TERM NOTES</u>		\$	<u>77,017</u>
Conn. Nat'l Bank & Trust	75,817		
FHA	1,200		

<u>INTEREST ON T. A. N.</u>		\$	<u>14,005</u>
Fleet Bank			

<u>MUNICIPAL WATER DEPARTMENT</u>		\$	<u>21,281</u>
Salaries	15,370		
Benefits	1,666		
Miscellaneous	6,379		

<u>MUNICIPAL SEWER DEPARTMENT</u>		\$	40,993
Salaries	29,708		
Benefits	4,906		
Miscellaneous	6,379		
<u>INSURANCE</u>		\$	71,714
<u>MOTOR VEHICLE REGISTRATION FEES</u>		\$	8,064
Town Clerk			
<u>AUCTIONS</u>		\$	4,352
Auctioneer Fees			
<u>CEMETERIES</u>		\$	568
Cemetery Trustees			
<u>WARRANT ARTICLES</u>		\$	108,059
Road Reconstruction	50,115		
Youth Athletics	3,000		
Tank Truck Repairs	2,064		
Library Bldg. Improvements	5,383		
Dump Closure Study	4,831		
Mill Road Cemetery	1,469		
250th Celebration	4,367		
Area Homemakers	2,500		
Ex. Area Vist. Nurse Assoc.	6,800		
Seacoast Hospice	1,480		
Seacoast Mental Health	2,000		
Big Brother/Big Sister	5,000		
Rock. Counseling Ser.	5,000		
Rock. C. A. P.	9,434		
Lamprey Health Care	3,400		
Women's Resources	1,216		
<u>ACCOUNTS PAYABLE</u>		\$	12,565
<u>DISCOUNTS, ABATEMENTS, REFUNDS</u>		\$	72,369
<u>COUNTY TAX</u>		\$	206,465
<u>SCHOOL TAX</u>		\$	3,871,200
1990 - 1991	1,974,000		
1991 - 1992	1,897,200		

MS-9	Report of the Trust Funds of the City or Town of EPPING, NEW HAMPSHIRE										December 31, 1991			
	DATE	NAME OF TRUST FUND	USE	HOW INVESTED	%	PRINCIPAL				INTEREST		Expanded for Yr.	Balance End Yr.	P & L End Yr.
						Balance Beg. Yr.	New Funds	Withdraw	Balance End Yr.	Beg. Yr.	Yr.			
1898	Lowell J. Brock	CBL	Com. Trust #1	0.25%	122.51			122.51	234.40	0.47%	22.23	211.03	334.14	
1899	George W. Plumer	CPC	Com. Trust #1	1.72%	857.59			857.59	1298.52	2.56%	122.98	1331.50	2168.09	
1902	Eljah Gardner Jones	CBL	Com. Trust #1	0.25%	122.51			122.51	116.36	0.30%	14.09	130.45	252.96	
1903	Mary S. Burnham	CBL	Com. Trust #1	0.12%	61.26			61.26	99.23	0.22%	10.42	109.65	170.81	
1904	Rudis H. Smith	TWP	Com. Trust #1	6.41%	2703.71			2703.71	273.90	4.00%	190.77	190.77	2994.49	
1905	Hannah Dargh	RDT	Com. Trust #1	0.25%	122.51			122.51	279.99	0.46%	21.87	301.85	424.36	
1906	Lydia W. Ladd	CCC	Com. Trust #1	2.45%	1226.14			1226.14	773.96	2.29%	109.11	150.00	782.79	
1908	Horace W. Langley	CBL	Com. Trust #1	1.25%	612.57			612.57	1392.30	2.68%	127.13	1818.48	2182.00	
1909	Mary E. Burnham	CBL	Com. Trust #1	0.25%	122.51			122.51	234.00	0.47%	22.23	258.38	373.74	
1913	Wm. A. Cudworth	CBL	Com. Trust #1	0.12%	61.26			61.26	100.36	0.22%	10.42	110.77	172.08	
1913	J. C. Bennett	CBL	Com. Trust #1	0.18%	91.89			91.89	169.48	0.34%	18.44	185.92	277.81	
1914	Annie M. Pike	CBL	Com. Trust #1	0.18%	91.89			91.89	170.39	0.34%	18.44	185.92	277.81	
1915	Water Little	CBL	Com. Trust #1	0.18%	91.89			91.89	169.48	0.34%	18.44	185.92	277.81	
1916	Edna Stevens	CBL	Com. Trust #1	0.25%	122.51			122.51	50.35	0.18%	8.64	58.99	181.50	
1917	Abbie T. Spaulding	CBL	Com. Trust #1	0.37%	183.77			183.77	89.51	0.27%	12.97	108.58	290.25	
1918	Elizabeth A. Edgerly	CBL	Com. Trust #1	0.12%	61.26			61.26	100.42	0.22%	10.42	110.84	172.10	
1918	Fogg Fund	STC	Com. Trust #1	0.25%	122.51			122.51	95.69	0.16%	8.64	86.88	131.15	
1918	Harriet A. True	CBL	Com. Trust #1	0.25%	122.51			122.51	242.16	0.48%	22.74	264.90	397.41	
1919	Mary A. Jones	CBL	Com. Trust #1	0.12%	61.26			61.26	100.36	0.22%	10.42	110.77	172.08	
1920	Albert L. Norris	CBL	Com. Trust #1	0.12%	61.26			61.26	31.15	0.09%	4.32	35.47	96.79	
1920	James A. Corning	CBL	Com. Trust #1	0.25%	122.51			122.51	238.24	0.47%	22.50	260.89	393.34	
1920	Rebecca J. Foss	CBL	Com. Trust #1	0.25%	122.51			122.51	234.57	0.47%	22.50	258.07	379.38	
1922	Hosea B. Burnham	SAL	Com. Trust #1	12.25%	6125.70			6125.70	907.99	9.05%	432.22	432.22	6557.92	
1923	Emma Cherge	CBL	Com. Trust #1	0.25%	122.51			122.51	235.17	0.47%	22.30	257.47	379.98	
1923	Sarah F. Wright	CBL	Com. Trust #1	0.25%	122.51			122.51	235.17	0.47%	22.30	257.47	379.98	
1923	Bessie A. Miles	CBL	Com. Trust #1	0.25%	122.51			122.51	235.18	0.47%	22.30	257.48	379.99	
1928	Carrie E. Norris	CBL	Com. Trust #1	0.25%	122.51			122.51	164.07	0.36%	17.29	201.36	323.87	
1928	Carrie E. Norris	CBL	Com. Trust #1	0.25%	122.51			122.51	237.49	0.47%	22.46	259.94	392.45	
1928	Fred H. Johnson	CBL	Com. Trust #1	0.25%	122.51			122.51	233.00	0.47%	22.23	255.23	377.74	
1928	Linda Tarbox	CBL	Com. Trust #1	0.25%	122.51			122.51	234.00	0.47%	22.23	255.23	377.74	
1928	Aaa Robb	CBL	Com. Trust #1	0.49%	245.02			245.02	589.33	1.07%	51.29	640.52	885.64	
1926	Carole & Mary French	PLB	Com. Trust #1	28.21%	14102.10			14102.10	1163.97	20.84%	995.02	995.02	15007.12	
1927	Isabel Barlett	CBL	Com. Trust #1	0.25%	122.51			122.51	234.02	0.47%	22.23	256.26	378.76	
1928	John O. Edgerly	CBL	Com. Trust #1	0.25%	122.51			122.51	231.56	0.42%	19.83	251.39	373.90	
1929	James A. Johnson	CBL	Com. Trust #1	0.49%	245.02			245.02	534.99	1.00%	47.80	652.19	827.21	
1929	Jacob H. Tilton	CBL	Com. Trust #1	0.25%	122.51			122.51	235.36	0.47%	22.37	257.73	390.24	
1929	Frank A. Miles	CBL	Com. Trust #1	0.12%	61.26			61.26	100.24	0.22%	10.42	110.86	171.92	
1929	Lew Thompson	CBL	Com. Trust #1	0.25%	122.51			122.51	234.01	0.47%	22.23	256.24	378.75	
1930	Lizzie Rundle	CBL	Com. Trust #1	0.25%	122.51			122.51	243.49	0.48%	22.66	268.37	388.88	
1932	Daniel Cate	CBL	Com. Trust #1	0.25%	122.51			122.51	223.41	0.47%	22.23	255.84	378.15	
1933	George Hopkinson	CBL	Com. Trust #1	0.25%	122.51			122.51	233.41	0.47%	22.23	255.84	378.15	
1934	Mary E. P. Sarbon	TWP	Com. Trust #1	15.38%	7685.43			7685.43	534.13	11.36%	642.27	642.27	8227.70	
1934	Mary E. P. Sarbon	CBL	Com. Trust #1	0.49%	245.02			245.02	583.37	1.07%	50.65	834.22	975.24	
1934	Almon L. True	CBL	Com. Trust #1	0.25%	122.51			122.51	238.26	0.47%	22.59	260.84	393.35	
1935	Sarah P. Prescott	CBL	Com. Trust #1	0.55%	275.65			275.65	177.24	0.41%	19.45	185.69	472.34	
1940	Allard Trunk Blake	CBL	Com. Trust #1	0.31%	153.14			153.14	82.53	0.23%	10.81	99.34	248.48	

TRUSTEES OF TRUST FUNDS REPORT

In 1932, the Mary E. P. Sanborn estate was left in trust with the Town for the benefit of the "worthy poor" of the Town. Since that time, the Town has been using a parcel of land that was a part of the estate for the Stump Dump without compensation to the trust fund. When the Attorney General's office became aware of the situation, the Trustees were ordered to sell the land and add the income to the existing principle of the fund. Had we done that, it would have caused a large unanticipated expense for the Town. A plan was worked out, approved by the Attorney General's office and by the Department of Revenue Administration, whereby the Town pays the Trustees rent for the use of the land and the Trustees return that income to the Town as revenue to help offset the Welfare budget line item. This is the second year that this plan has been in place and it appears to be satisfactory to all parties.

For the last three years, the Epping Historical Society has given funds to be used to establish trust funds for the purpose of maintenance and repair of a number of the small abandoned cemeteries that are within the Town. The principle in these three trust funds now totals \$6,200.00 and the interest earned will be available to the Cemetery Trustees for maintenance of cemeteries without expense to the Town.

Trustees of Trust Funds

Daniel Harvey
Earl Arquette
Bill Williamson, Treas.

REPORT OF THE 250TH COMMITTEE

1991 was a BIG year for Epping as we celebrated the 250th Anniversary of our first Town Meeting. Your committee was Dan Bennis (chairman), Debi Bennis (Secretary), Teresa Kucera (Treasurer), Harry Bradshaw, Cliff Cray, Geri Kearns, Marjorie Crook, Holly Downing, Richard B. Sanborn, Irene Cote, Debby and Richard McConnell.

Our celebration began in FEBRUARY with a Costume Ball sponsored by the Historical Society. APRIL was the annual Canoe Race which was more popular then ever. This was sponsored jointly by the Conservation Commission and the Recreation Commission assisted by Boy Scout Troop 136 and our faithful starters; Ginny LaPierre and Any Vallone.

MAY's agenda focused on a family dance, the Olde Epping Days Fair and the Springtime 5 K Road Race. The last event in May was our annual Memorial Day observances complete with a well attended parade coordinated by the American Legion.

JUNE's schedule included a "Stroll down Memory Lane", a slide show of Epping's past, presented by Richard B. Sanborn sponsored by the Historical Society. Irene Cote coordinated the the Alumni Weekend in June with a Dinner/Dance for over 400 guests. The Epping Garden Club hosted a "Brides" tour of local homes and gardens that same weekend while a display was held at the Watson Academy by the Historical Society.

The New England Dragway helped us celebrate our Town Anniversary by inviting the townspeople to a Jets Funny Car Under the Stars Night and a Fireworks display. They also sponsored a "Epping Night at the Drags" with a Jet Car demonstration where residents were invited to race on the quarter mile track. This was an exciting night.

One of the best attended events of the Summer festivities was the Antique Hand Fire Pumper Muster chaired by Cliff Cray and sponsored by the Epping Fire Department. Assisting was the Boy Scouts and the Northeast Hand Engine Invitational Assoc. Hand Engines and apparatus throughout New England, New York and Canada participated in the Muster Parade and Competition.

The Leddy Center rounded out the Summer events by portraying Epping's History via a dramatic production written by Paul Gustavson and directed by Elaine Gatchell.

SEPTEMBER - was the time for the Recreation Department's Tennis tournament sponsored by the Tennis Club. Although the rains came and the tournament had to be moved to the Great Bay Athletic Club, it was a big success. Thanks to the Goodrich and Kucera families for their help.

OCTOBER - was the winding down of our year's 250th Celebration. Richard B. Sanborn and Madelyn Williamson shared impressions of Epping's heritage with a beautiful slide show. Folks of all ages commented and reminisced as the pictures on view brought back some warm memories and reminded us of the

many changes over the years. Thanks to the Epping Library and the Historical Society for giving us this look back.

Beginning in the Spring and continuing throughout the Summer, a committee lead by Cliff Cray, Harry Bradshaw, Dan Brochu and Seraphaine Silva, planned, collected material and volunteers to build Epping's first Bandstand. On October 5th, the Richard A. Mitchell Post #51 American Legion, the 250th Committee and the Epping Board of Selectmen invited Desert Storm Veterans, Parade participants and the townspeople to the dedication of this new pride of Epping. Special plaques were presented to the Desert Storm Veterans by the Selectmen. Also honored, were the helpful volunteers who made this Bandstand possible. The Bandstand was dedicated and now known as the "Veterans Memorial Bandstand". The first concert in June was performed by the Epping High School Band under the direction of J. Bruce Gatchell.

Following the dedication ceremonies, the 250th Anniversary Parade was lined up through the direction of Chet Readell of the American Legion. The Parade of nearly one hundred units was led by our Grand Marshals; Bea Marcotte and Bill Baker to the delight of hundreds of spectators along the route. The Parade was skillfully organized by Cliff Cray aided by volunteers and proved to be the highlight of the celebration. The Parade led everyone to the Harvest Supper at the Community Church which overflowed with hungry guests. The grand Finale of the day was the "Awesome" Fireworks display chaired by Dan Bennis with the assistance of Fire Chief Richard Marcotte. Following this spectacular show, everyone was invited to a 250th Anniversary Dance at the American Legion. This resulted in standing room only.

The final event of the year was the Firemen's Ball which was held at the High School gymnasium. The band "Scarlet" provided an enjoyable evening for all who attended.

Of the \$5,000 the Committee request to help defray the costs of our big celebration, approximately \$1,500 was returned to the Town as unused.

All the records, files and memorabilia are safely put away until next time. We, the 250th Committee, welcome the opportunity to thank everyone who made this successful year possible. You are too numerous to mention here on one page of a report. We also sincerely appreciate the cooperation and participation of the entire community. We thoroughly enjoyed serving on the Committee.

Sincerely,
Your 250th Committee

BUDGET COMMITTEE 1991 REPORT

As almost every year prior, 1991 presented some unique and sometimes stressful situations for the Budget Committee. Before presenting some of the year's events, residents need to know the financial duties of town officials.

The Budget Committee is responsible to annually prepare and present to voters, a town and school budget. The Budget Committee is also responsible to periodically review both budgets to try to ensure financial responsibility. The Budget Committee does not - write checks (Town Treasurer); authorize the payment of debts and obtain liens on property for unpaid taxes (Board of Selectmen); collect revenue (Tax Collector); or tell either the school or other town offices how money should be spent. It is our obligation to ensure the bottom line of the budget (the amount appropriated by the town at town and school district meetings) is not overspent.

For several years independent auditors have repeatedly told the Selectmen of the extremely poor condition of the town's financial books and of procedural problems that do and have existed for a long time, i.e., no reconciliation between the Bookkeeper's, Tax Collector's, Water and Sewer's, and the Treasurer's books; inaccurate records kept by the town Tax Collector; a computerized bookkeeping system that is nearly impossible to audit due to inconsistent, nonexistent, or double entries, and incorrectly entered data. The accounts for 1991 were in such poor condition the Budget Committee had no true idea of the condition of the town's 1991 financial situation from 7/91 until well into 1992.

Late in October, an accounting firm retained by the town, presented an audit report dated June 1991. Aside from being almost four months old, and identifying known bookkeeping deficiencies, the biggest impact of this audit was to inform the town of three problems:

1. The town entered 1990 with a deficit of approximately \$175,000
2. When the town books were closed 12/31/90 there existed a \$448,000 deficit
3. In order to balance the audit, over \$90,000 of unaccounted for Town and Water & Sewer expenses had to be "inserted or plugged". Questioning the auditors revealed this \$90,000 could range from simply poor bookkeeping practices to more serious improprieties. No acceptable justification for a June report not being presented until October has been offered by either the Selectmen or the auditors.

Since September, the Budget Committee has almost weekly requested a print out of the town's financial situation. As of 12/4\31/91 the Budget Committee still had not received an accurate and complete budget report for 1991. In our 11/6/91 meeting, we recommended two courses of action to the Board of Selectmen: 1) Plan and hold a special town meeting to get voter approval to spend in excess of the budget approved in

town meeting 3/91, and 2) Obtain as quickly as possible, the means to correct the town books by either a full time permanent bookkeeper employee(s) or a temporary service. Neither of these recommendations were acted on in 1991. Full time bookkeeping was implemented in 1/92.

Regrettably, there are several other problems that have contributed to an almost \$500,000 deficit and an increase in your 1991 taxes.

* Several years ago the town voted to change the way the Board of Selectmen collects past due taxes from the TAX SALE to the TAX LIEN. Basically the difference between the two methods is the Tax Sale allows unpaid taxes to be paid by an outside investor, while the Tax Lien allows the town to charge interest on the unpaid amounts. The net result of either would be forced foreclosure and sale of the property to pay unpaid taxes. While on paper the Tax Lien makes it possible for the town to charge up to 18% on unpaid taxes, the town is not a collection agency and unpaid taxes for 1988, 1990, and 1991 approaches \$2.75 Million (as of 1/28/92). What has evolved since the change, is a cash flow problem. In order to obtain the needed funds to continue both town and school operation, the Board of Selectmen has been forced to go to the bank and procure a loan called a Tax Anticipation Note (TAN). As with all lending institutions, the bank charges the town interest on this note. The interest payment in 1990 exceeded \$125,000, 1991 cost \$139,000, and the projected cost in 1992 is \$207,000.

* Epping pays a fee to burn our trash at the UNH incinerator. These costs are referred to as tipping fees. Every year tipping fees exceed what was anticipated.

* Epping has been, and is, involved with several legal issues.

* The current economic situation has caused our welfare expenses to escalate. Unemployment in Epping for 1991 is estimated to be 13.1%.

* The costs to educate our children continues to climb.

Unfortunately, the outlook for 1992 does not seem to indicate improvement. Tipping fees are going to continue to increase, and we must start to deal with recycling and what we will do with trash after the UNH incinerator is closed (2-4 years). Legal issues continue to plague the town with no respite in sight. Welfare payments in 1992 are being projected as increasing. The School Board has been negotiating a contract with the teachers union since 10/89.

We on the Budget Committee have requested every town department try to present a flat budget and create new methods of conducting town business so as to cut expenses. Even so, TAN interest, tipping fees, welfare, legal expenses, and increased education costs have driven the proposed 1992 budget up. Little can be done to decrease the costs of welfare and legal expenses, but going back to the Tax Sale, recycling, and volunteering to help in our town and school, can have a stabilizing effect on our other escalating costs.

REPORT OF THE EPPING POLICE DEPARTMENT

December 31, 1991 ended one of our busiest years. The increase in calls for service and the number of violent crimes were unsurpassed. Along with the assistance of the NH State Police, we investigated one attempted murder, three aggravated felonious sexual assaults, three armed robberies and six motor vehicle fatalities (including OHRV accidents). Domestic Violence statistics increased dramatically, due in part, to the depressed economy. This has also contributed directly to the increase we've seen in residential burglaries. This should be a reminder to everyone to make sure your home is secure while you are away. Despite all these problems, we will continue to strive to keep the level of protective service up.

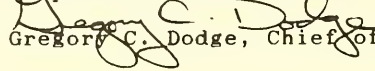
One full-time officer left the Department this year. This position will remain vacant through 1992. To save money, the vacancy will be temporarily filled with part-time officers.

Regardless of all the problems we face these days, I am happy to announce that the D.A.R.E. (Drug Abuse Resistance Education) program will begin in our School System in September. Officer Chris Dittmar is now certified to teach the program and we are looking forward to a successful year. D.A.R.E. will be additional to the OFFICER PHIL Program which has been active in the schools for the last four years.

We regret that the Neighborhood Watch Program has never really gotten off the ground as we had hoped. As I mentioned earlier, residential burglaries are becoming more frequent and I sincerely believe it is time to get this program going. This means neighbor watching neighbor and reporting ANY unusual or suspicious activity. This doesn't take much time on your part, just a watchful eye. A good example: recently, in a nearby town, the owners were working in their backyard when two uninvited individuals entered their home through the front door. When they left (via the front door), so did the silver, the jewelry, the furs, etc. When questioned, the neighbors thought it was strange to see someone using the front door, but they didn't report it. This example can be a lesson. So, if any neighborhoods are interested in starting this program with the assistance of the Police Department, please call our office anytime. We don't have a 911 number YET but our number should be right next to your phone at all times and we encourage you to use it when you see or hear anything that you feel is WRONG. Right here in Epping recently, a citizen's concern lead to the arrest of four juvenile burglars who had just committed a burglary in Fremont and were in Epping looking for another target.

So, remember, THINK suspicious. Your neighbor may be very grateful someday and someday you may be that neighbor. We will make sure all calls are responded to without delay. Our phone number is 679-5122 or 679-2225.

Respectfully Submitted,


Gregory C. Dodge, Chief of Police

CODE ENFORCEMENT 1991 YEAR END REPORT

During 1991, I issued 112 Building permits, 35 New Residential, 1 Commercial and 76 miscellaneous construction, for total revenues of \$12,191.00. In addition, I issued 89 Electrical and 51 Plumbing permits for a combined revenue of \$9,731.00. During the year, there were a total of 448 inspections performed.

I reviewed 37 new septic system plans, performed 74 septic system inspections and 82 test pit inspections for a total revenue of \$2,975.00.

Thirty one (31) complaints were investigated, which consisted of the following:

Failed septic system.....	6
Health related.....	4
Site Plan approval violations.....	2
Subdivision approval violations.....	2
Wetlands violations.....	1
Dual Use violations.....	1
Illegal excavations.....	2
Zoning violations.....	3
Site Specific violations.....	1
Illegal septic installation.....	1
Building permit violations.....	6

Total.....31

It's been a very busy and productive year. I have recently been appointed as overseer of Welfare Administration and look forward to serving the Town in this capacity as well as my other responsibilities. I feel 1992 will prove a more productive year, and look forward to serving the Town. If I can be of any assistance, please call 679-1202 or 679-1224.

Ronald Loiselle
Code Enforcement Officer

1991 was a year of transition for the Planning Board. In March, we welcomed Marilyn Perry and Mary Cloutier as duly elected Members, Eileen Murphy as Selectmen's Representative (later replaced by Paul Spidle), and Douglas Finan as Alternate. In September, both Nancy Haberstrah and Alternate Dan Brochu resigned. Their resignations were accepted with deep regret. At the NHMA Annual Conference in November, Nancy was awarded a "Volunteer of the Year" award for her years of dedicated service to the Planning Board and the community. Alternate Douglas Finan was appointed both to the Board and as Secretary. There are two vacancies for Alternates and also for a second Epping representative to the Rockingham Planning Commission. Applications should be submitted in writing.

Despite the continuing downward trend of the economy, the revamping and consolidation of NH Banks, we continued to approve several subdivision and site plans for commercial ventures i.e., 2 carwashes, Texaco gas station, and a miniature golfing facility. A Commerce Park and a firing range facility for SIGARMS was accepted for review. It is felt all industrial and commercial ventures will play a vital role in Epping's future and should be encouraged.

Revision and updating of Subdivision and Site Plan Review have been affected by the banking situation. The Planning Board, having been notified by FDIC, is working closely with applicants to resolve the problems. All other outstanding applications are being reviewed. If necessary, hearings are being called to ensure compliancy, current status and complete update.

We thank you for your support at the polls and your confidence in our endeavors to faithfully serve the needs of our Town.

Your Planning Board

HIGHWAY SUPERVISOR'S ANNUAL REPORT

A preventative maintenance program was shifted into high gear in 1991. This consisted of tree and brush cutting, pot-hole repairs, culvert replacements, catch-basin cleaning, ditchline cleaning, shimming gravel/dirt roads, sign installation/repairs, street lining and street sweeping. These are on-going jobs each year and you, the property owners, can help by checking the culvert under your driveway and cleaning it out when necessary. Also, please report SMALL potholes before they become auto-eating craters. It's cheaper for you and easier for us if we fill them early.

We now have a good vehicle maintenance program with work being done by Town employees which is another savings to you. All light duty repairs are performed at the Sewer Treatment garage. All major repairs are still sent out.

Here is an update on the equipment you now own in your Municipal Highway Department: a 1986 John Deer tractor with attachments in excellent condition; a 1988 one-ton dump truck with plow and sander in excellent condition; a 1990 Cat back/loader with plow in excellent condition; a 1971 three-quarter ton pick-up truck with plow and sander in fair condition.

The Town has accepted the roads in three new subdivisions in 1991. These new Town roads are: Bridle Lane, Ironwood Drive, Daniel Drive and Harvey Lane. These roads were built to Town specifications approved by Town engineers.

There were twelve driveway permits issued in 1991 and one excavation/trench permit.

In an effort to help keep Town expenses down, I have been asked to oversee the operations at the Recycling Center. With a few changes in personnel and in-house operations, we feel we have the facility operating at top capacity. Processed items include clear & colored glass, cardboard, three different types of plastics, newspaper, tin & aluminum cans, salvation army containers for clothing, waste motor oil receptical (RESIDENTS ONLY). All processed items are handled through the New Hampshire Resource Recovery Agency and given a mill number before being shipped to various processing plants as far away as New York state. This results in a real saving in less tonnage going out of the Transfer Station.

I'll take this opportunity to thank all the citizens of Epping as well as the Town officials and employees who were so cooperative and helpful this year.

Sincerely,

Kevin Hammond
Highway Supervisor

EPPING COMMUNITY SERVICES/RECREATION
1991 ANNUAL REPORT

We appreciate all the people whom either participated in one of our events or helped us with the events. It takes a lot of coordination and effort to support community service and recreation. In 1991, the Epping voters decided that there should be a part time Community Services and Recreation Director to coordinate the existing events and coordinate new ones. Holly Downing was hired to do this, and we appreciate all the blood and sweat that Holly has given to the Town of Epping to make it work. Having a part time Director made it possible for the following events:

Annual Canoe Race	Middle School Halloween Dance
Christmas Carolling	Summer Rec Program
Annual Tennis tournament	Spring 5 K Road Race
Craft Fair	Saturday Teen Rec. Room
Tennis Lessons	Aerobics Lessons
Ski Trips for Children	Fall 5 K Road Race
Old Epping Day's Fair	Old Epping Day's Dance

If the Town voters elect to have a part time Director, then we plan to add new events for all ages in 1992, especially for senior citizens and preschool children. These new events may include the following:

Video Tournament
St. Patrick's Day Dinner for Seniors
Easter Egg Hunt for children

The Summer Rec Program was successful again this year. There were approximately one hundred children enrolled in the program. There were three field trips per week for six weeks, including Canobie Lake Park, Bowl-o-Rama and various New Hampshire State parks. Everyone involved had a great time.

The Following is a list of the events that will occur in 1992:

April	17th Annual Canoe Race
October	Middle School Halloween Dance
December	Christmas Carolling
Summer	Summer Rec Program (hopefully)

We, the Commission, look forward to your help and participation in many of the 1992 events.

Respectfully submitted,
Karen Fedolfi, Chairman

TOWN OF EPPING

1991

WARRANT AND BUDGET

THE STATE OF NEW HAMPSHIRE

TOWN OF EPPING

(The Polls will be open from 9:00 a.m. to 8:00 p.m.)

To the Inhabitants of the Town of Epping in the County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Epping Town Hall in said Epping on Tuesday, the tenth day of March, next at nine o'clock in the forenoon, to act upon the following subjects:

ARTICLE 1.

To choose all necessary Town Officers for the year ensuing.

(Ballot Vote)

ARTICLE 2.

To see if the Town of Epping will vote to rescind the adoption of the so called BOCA Code, and the need for a Code Enforcement Officer. The reason for the vote to rescind is to conserve time and expense for the people of Epping.

(Referendum Ballot Vote)

Submitted by Petition

Not Recommended by Planning Board

Not Recommended by Board of Selectmen

ARTICLE 3.

To see if the Town will vote to revise the Code Enforcement Officer position to a part-time position combined with the Building Inspector, Zoning Administrator and Health Officer duties. Wages will be determined on a permit/fee basis.

(Referendum Ballot Vote)

Submitted by Petition

Not Recommended by Planning Board

Not Recommended by Board of Selectmen

ARTICLE 4.

Are you in favor of amending the Epping Zoning Ordinance by stating, "Agricultural Development shall not be excluded from any zone?" To be acted upon at the 1992 Annual Town Meeting.

(Referendum Ballot Vote)

Submitted by Petition

Not Recommended by Planning Board

Not Recommended by Board of Selectmen

ARTICLE 5.

Are you in favor of an amendment to the Zoning Ordinance, Article 3, West Epping Zone, Section 3:1 permitted uses to include light industrial and commercial?

(Referendum Ballot Vote)
Submitted by Petition
Not Recommended by Planning Board
Recommended by Board of Selectmen

ARTICLE 6.

Do you favor the adoption of the Town Manager Plan as provided in Chapter 37 of the Revised Statutes annotated, "This question to appear on the written ballot". It is the opinion of the petitioners that adoption of said plan will reduce bureaucracy, provide greater accountability and control of expenditures and allow the Selectmen greater flexibility in governing the Town and its departments, including Water and Sewer.

(Referendum Ballot Vote)
Submitted by Petition

ARTICLE 7.

Shall the powers and duties of the office of collection of taxes be transferred from said office to that of Town Manager? This vote shall take effect ONLY IF;

The Town shall adopt the provisions of RSA 37 (Town Manager), (Article #6)

(Referendum Ballot Vote)
Submitted by Selectmen

ARTICLE 8.

To act on the reports of the Selectmen, and such other Town Officers, boards, committees and all commissions who are required by law to make such reports.

Submitted by Selectmen

ARTICLE 9.

By authority of RSA 80:80, the Selectmen of the Town of Epping are hereby authorized by the 1992 Annual Town Meeting of the Town of Epping, to transfer any tax lien acquired by the Town of Epping as a result of the execution of the real estate tax lien pursuant to RSA 80:58-87, to third party purchasers of such liens, at any time subsequent to the execution of such lien but prior to the execution of a tax deed under RSA 80:76, in the following manner:

1. The liens may be sold only by public auction or advertised sealed bids. At the discretion of the Selectmen, liens may be sold singly or in combination. The auction or bidding procedure shall be conducted by the Selectmen, or by an agent appointed by them for this purpose. No bond shall be required of such agent.

2. That the Selectmen need not provide notice of said sale if notice of lien was previously provided to owners of property or mortgagees as provided in RSA 80:58:87.

3. Public notice of the auction or sealed bid procedure shall be posted in 2 or more public places in the Town at least 30 days prior to the auction or opening of bids, and shall be published in a newspaper in general circulation in the town at least 10 days prior to the day of the auction, or prior to the last day upon which sealed bids will be accepted. The notice shall contain the following information:

a) the name of the current owner if known, or the person against whom the tax was assessed;

b) the description of the property as committed to the tax collector;

c) the date upon which the tax lien was executed to the Town;

d) the date, time and place at which the auction, or opening of the sealed bids, will occur, and the amount of the tax, interest and costs to that date and time;

e) a statement that the transfer of the tax lien will not affect the right of the owner or others with a legal interest in the land to redeem the tax lien pursuant to RSA 80:69, or make partial payments in redemption pursuant to RSA 80:71;

f) a statement of the final date upon which such lien may be redeemed prior to the execution of a tax deed, and the place and times (tax collector's office hours) at which redemption payments may be made;

4. The minimum acceptable bid for any tax lien shall be the amount of the tax, interest, costs and fees which would be payable in redemption of the lien as of the date the lien is transferred. The Selectmen or their agent

shall sell the lien to the highest bidder at or above this amount, provided, however, that the Selectmen or agent may, in their discretion, reject all bids and retain the tax lien for the Town. No fractional interests in any lien shall be sold. The Selectmen may, at their discretion, set further terms and conditions of the sale as they deem prudent including the provision for the repurchase of any of all of the liens sold pursuant to this ordinance provided the terms of such repurchase are incorporated in the notice of auction or sealed bid.

5. The Selectmen shall cause a report to be recorded in the Rockingham County Registry of Deeds within 30 days after the transfer of a tax lien. The notice shall be entitled "Report of Transfer of Tax Lien Under Town of Epping Ordinance Adopted Pursuant to RSA 80:80", and shall be designed so as not to be confusingly similar to any of the notices required to be recorded pursuant to RSA Ch. 80. The report shall contain:

- a) the name of the owner if known, or the person against whom the tax was assessed;
- b) the description of the property as it appeared in the tax list committed to the tax collector;
- c) the book and page upon which the original Report of Tax Lien was recorded pursuant RSA 80:64;
- d) the day and place of the transfer, the name of the lien purchaser, and the amount paid for the lien;

A copy of this report shall be posted in two (2) public places in the Town of Epping.

6. Copies of the report shall be forwarded to the tax collector and to the purchaser of the lien, at or before the time of recording.

7. Subsequent to the transfer of a tax lien, the purchaser of the lien shall become the "lienholder" for the purposes of RSA 80:72 (paying over the redemption money to lienholder) and RSA 80:76 (execution of tax deed). The purchaser of the lien shall not be entitled to pay subsequent taxes pursuant to RSA 80:75, but the Selectmen may, in their discretion, agree to accept such payments from the purchaser and forward them to the tax collector, following the procedures of RSA 80:75.

Submitted by Selectmen
Recommended by Budget Committee

ARTICLE 10.

To see if the Town will authorize the Selectmen to administer, sell or otherwise dispose of any real estate or other Town owned property acquired by tax title or otherwise, by public auction or other legal means and providing that if such property is to be sold, then the same shall be advertised sixty (60) days in advance of sale with notice thereof being posted at three public places (Town Hall, Library and Post Office) and area newspapers.

Submitted by Selectmen

ARTICLE 11.

Are you in favor of adopting the provisions of RSA 31:94-a to change the fiscal year of the Town to run from July 1, to June 30 of the following year beginning with a single 18 month accounting period beginning January 1, 1993, and ending June 30, 1994.

Submitted by Board of Selectmen
Recommended in principle by
Budget Committee

ARTICLE 12.

To see if the Town will vote to rescind the vote taken at the Annual Town Meeting on March 7, 1972 (To see if the Town will vote to elect the members at large of the Budget Committee commencing in 1973 in accordance with the provisions of the Municipal Budget Law as contained in RSA, Chapter 32 as amended) Note: a "YES" vote will abolish the Budget Committee, a "NO" vote will retain the Budget Committee.

(Ballot Vote)
Submitted by Selectmen

ARTICLE 13.

To see if the Town will authorize the Selectmen to borrow in anticipation of taxes.

Submitted by Selectmen

ARTICLE 14.

To see if the Town will vote to rescind the vote of the Annual Town Meeting of 1969 approving Article 9, Article 10, Article 11, and Article 14; thereby conveying the authority of the Water and Sewer Commission back to the Board of Selectmen. The Articles to be rescinded are as follows:

(Article #9, 1969) - To see if the Town will vote to establish a Board of Sewer Commissioners, consisting of three members, which, Board shall perform all the duties and possess all powers pursuant to RSA Chapter 252.

(Article #10, 1969) - To see if the Town will vote to vest the management, control and Direction of the Water Works System in a Board of Water Commissioners, consisting of three members which the Board shall have powers and duties as may be prescribed pursuant to RSA Chapter 38.

(Article #11 1969) - To see if the Town will vote to combine the functions of Sewer Commissioners and Water Commissioners to enable one Board consisting of three members to carry out the powers of each function.

(Article #14 1969) - To elect by ballot three commissioners to serve the combined functions of Sewer and Water Commissioners, to hold office for three years, two years and one year respectfully." Note: A "YES" vote will abolish the Water and Sewer Commission, a "NO" vote will retain the Water and Sewer Commission.

Submitted by Selectmen

ARTICLE 15.

To see if the Town will authorize the Selectmen to apply for, receive and expend federal grants which may become available during the course of the year and also to accept and expend money from any other governmental unit or private source to be used for purposes which the Town may legally appropriate money provided: (1) that such grants and other monies do not require the expenditures of other Town funds (2) that a public hearing be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of Town monies, all as provided by RSA 31:95-b.

Submitted by Selectmen

ARTICLE 16.

To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the Town, gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19.

Submitted by Selectmen

ARTICLE 17.

To see if the Town will authorize the Board of Selectmen to accept the dedication of any street shown on a

subdivision plat approved by the Planning Board, provided that such street has been constructed to applicable town specifications as determined by the Board of Selectmen or their agent.

Submitted by Selectmen

ARTICLE 18.

Are you in favor of adopting the 250th Anniversary Seal as the new Official Seal for the Town of Epping. The 250th Anniversary Seal is displayed on the front of the 1991 Annual Town Report.

Submitted by Selectmen

ARTICLE 19.

Are you in favor of extending the Town of Epping's involvement and commitment as a member of the Lamprey Regional Solid Waste Cooperative from its current termination date of June, 1993 until the end of the business day on June 30, 1996.

Submitted by Board of Selectmen
Recommended by Budget Committee

ARTICLE 20.

To see if the Town will vote to establish as Town Forest under RSA 31:110 the following parcels of land: George Falls Forest Map 8 Lot 75 and Hanover Acres Parcel Map 8 Lot 74, to authorize the Conservation Commission to manage the Town forests under the provisions of RSA 31:112 II, and to authorize the placement of any proceeds which may accrue from said forest management in a separate forest maintenance fund, which shall be allowed to accumulate from year to year as provided by RSA 31:113.

Submitted by Conservation Commission
Recommended by Board of Selectmen

ARTICLE 21.

To see if the Town will vote to raise and appropriate the sum of \$13,000 to help defray the cost of installation of traffic signal lights at the intersection of Route 125 and Old Hedding Road. The balance of the funds needed (2/3) to be provided by the State and Federal governments. Total cost-\$39,000.

Submitted by Selectmen
Recommended by Budget Committee

ARTICLE 22.

To see if the Town will vote to raise and appropriate the sum of \$15,500 for the purchase of a second new police cruiser for the Epping Police Department. Another cruiser is being purchased within the Police Budget.

Submitted by Selectmen
Recommended by Budget Committee

ARTICLE 23.

To see if the Town will vote to raise and appropriate the sum of \$25,000 for the improvements to the Epping Town Hall. To include a new heating system and renovations including electrical systems in the Tax Collector's office.

Submitted by Selectmen
Tabled - No Recommendation
by Budget Committee

ARTICLE 24.

To see if the Town will vote to raise and appropriate the sum of \$35,000 for the purpose of repairing and painting the water tower. Also, to authorize the issuance of serial notes or bonds in an amount not to exceed \$35,000 under and in compliance with the State of New Hampshire law. To authorize the Selectmen to determine the time and place of payment and rate of interest on said serial bonds or notes and to take whatever action as may be necessary to the issuance thereof. The period of said notes or bonds shall not exceed five (5) years. It is the intention of the Town that said bonds or notes and interest thereon shall be a general obligation of the Town. Such repairs are deemed to have a useful life exceeding five (5) years.

Submitted by Board of Selectmen
and Water & Sewer Commission
Recommended by Budget Committee

ARTICLE 25.

To see if the Town will vote to raise and appropriate the sum of Three Thousand dollars (\$3,000) to defray the costs of the equipment and supplies of the Epping Youth Athletic Association.

Submitted by Petition
Recommended by Budget Committee

ARTICLE 26.

To see if the Town will vote to raise and appropriate the the sum of \$9,101 to the Greater Raymond Community Action Center, part of the Rockingham County Community Action Program, Inc. a private non-profit, anti-poverty agency.

Submitted by Petition
Recommended by Budget Committee

ARTICLE 27.

To see if the Town will vote to raise and appropriate the sum of \$1,250 to the Women's Resource Center, a private non-profit organization, to assist in funding the Rape Crisis Intervention Program. The agency has a 24 hour crisis hotline, advocates for sexual abuse survivors in your town and provides educational prevention programs to your children in your schools.

Submitted by Petition
Recommended by Budget Committee

ARTICLE 28.

To see if the Town will vote to raise and appropriate the sum of \$400 in support of the Seacoast Area Red Cross emergency services.

Submitted by Petition
Not Recommended by Budget Committee

ARTICLE 29.

To see if the Town will vote to raise and appropriate the sum of \$3,000 for the Richie McFarland Children's Center (\$250 for each Epping child served: (twelve children)

Submitted by Petition
Not Recommended by Budget Committee

ARTICLE 30.

To see if the Town of Epping will vote to raise and appropriate the sum of \$6,200 for the purpose of defraying the cost of services provided to the Town of Epping and its residents by Seacoast Big Brother/Big Sister of New Hampshire.

Submitted by Petition
\$5,000 Recommended by Budget Committee
\$1,200 Not Recommended by Bud. Comm.

ARTICLE 31.

To see if the Town will vote to raise and appropriate the sum of \$2,425 to support the Rockingham Nutrition Program's Meals Services for older, homebound older and handicapped Epping residents. (Meals on Wheels)

Submitted by Petition
Recommended by Budget Committee

ARTICLE 32.

To see if the Town will vote to raise and appropriate the sum of \$300 to support the Retired Senior Volunteer Program and defray some of the expenses for the fiscal year 1992-1993.

Submitted by petition
Recommended by Budget Committee

ARTICLE 33.

To see if the Town will vote to raise and appropriate the sum of \$1,480 to assist the Seacoast Hospice.

Submitted by Petition
Recommended by Budget Committee

ARTICLE 34.

To see if the Town will vote to raise and appropriate the sum of \$2,500 to assist Cross Roads House, Inc., a non-profit organization, in providing emergency shelter and transitional housing services to the areas homeless population.

Submitted by Petition
Not Recommended by Budget Committee

ARTICLE 35.

To see if the Town will vote to raise and appropriate \$2,600 to help defray the costs of services provided by the Area Homemaker Home Health Aide Service, Inc. to the Town of Epping and its residents by Area Homemakers.

Submitted by Petition
Recommended by Budget Committee

ARTICLE 36.

To see if the Town will vote to raise and appropriate the sum of \$6,800 to the Exeter Area Visiting Nurse Association for providing continued health care service to residents of the Town.

Submitted by Petition
\$5,000 Recommended by Budget Committee
\$1,800 Not Recommended by Bud. Comm.

ARTICLE 37.

To see if the Town will vote to raise and appropriate the sum of \$2,000 for the Seacoast Mental Health Center.

Submitted by Petition
\$1,000 Recommended by Budget Committee
\$1,000 Not Recommended by Bud. Comm.

ARTICLE 38.

To see if the Town will vote to raise and appropriate the sum of \$5,000 to assist Rockingham Counselling Center, formerly Rockingham Child and Family Services, a private non-profit organization, which offers quality counselling services to our residents.

Submitted by Petition
Recommended by Budget Committee

ARTICLE 39.

To see if the Town will vote to establish a part time position of Epping Community Service & Recreation director, to be hired by the Epping Community Service & Recreation Commission, and to raise and appropriate the sum of \$9,100.00 as compensation for this position for 1992.

Submitted by Petition
Recommended by Budget Committee
Not Recommended by Selectmen

ARTICLE 40.

To see if the Town will authorize the Board of Selectmen to establish or amend fees pursuant to RSA 41:9a.

Submitted by Selectmen

ARTICLE 41.

To raise such sums of money which may be necessary to defray Town charges for the ensuing year and make appropriations of same.

Submitted by Selectmen

ARTICLE 42.

To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 18th day of February, in the year of our Lord Nineteen hundred and ninety two.

Paul Spidle
Paul Spidle

Michael Jean
Michael Jean

Eileen Murphy
Eileen Murphy

S e l e c t m e n
o f

E p p i n g , N . H .

A True Copy Attest.....
Paul Spidle
Paul Spidle

Michael Jean
Michael Jean

Eileen Murphy
Eileen Murphy

**BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE
PROVISIONS OF THE MUNICIPAL BUDGET LAW**

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



BUDGET OF THE TOWN

OF

E P P I N G

N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1992 to December 31, 1992 or for Fiscal Year

From _____ 19 ____ to _____ 19 ____

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee (Please sign in ink)

[Handwritten signatures of Budget Committee members]

Date

2-15-92
Charles A. Pearson
Daniel W. Hawley

SOURCES OF REVENUE		1	2	3	4	
Acct. No.	TAXES	W.A. No.	*Estimated Revenues Current Year (omit cents)	Actual Revenues Current Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes		75,541	11,728	10,000	
3180	Resident Taxes					
3185	Yield Taxes		7,500	3,000	3,000	
3189	Other Taxes					
3190	Int. & Pen. on Delinquent Taxes		75,000	140,000	100,500	
—	Inventory Penalties					
LICENSES, PERMITS AND FEES						
3210	Business Licenses and Permits		38,599	9,861	8,300	
3220	Motor Vehicle Permit Fees		310,000	283,680	275,000	
3290	Other Licenses, Permits & Fees		1,000	21,780	19,800	
FROM FEDERAL GOVERNMENT						
3319	Other			8,359		
FROM STATE						
3351	Shared Revenue		62,017	168,769	160,000	
3353	Highway Block Grant		73,380	72,095	70,000	
3354	Water Pollution Grants		20,976	20,976	19,800	
3356	State & Fed. Forest Land Reimb.					
3357	Flood Control Reimbursement					
3359	Other					
FROM OTHER GOVERNMENT						
3379	Intergovernmental Revenues					
CHARGES FOR SERVICES						
3401	Income from Departments		129,954	93,605	123,755	
3409	Other Charges					
MISCELLANEOUS REVENUES						
3501	Sale of Municipal Property		150,000	610	25,000	
3502	Interest on Investments		55,000	13,154	5,000	
3509	Other		24,059	64,264	32,848	
INTERFUND OPERATING TRANSFERS IN						
3914	Capital Reserve Fund					
—						
—						
3915	Enterprise Fund					
—	Sewer —		169,109	120,802	125,175	
—	Water —		58,005	37,711	62,800	
—	Electric —					
3916	Trust and Agency Funds		2,574	2,574	13,000	
OTHER FINANCING SOURCES						
3934	Proc. from Long Term Notes & Bonds					
—	Fund Balance					
TOTAL REVENUES AND CREDITS			1,252,714	1,072,968	1,053,978	

Total Appropriations

2,062,849

Less: Amount of Estimated Revenues, Exclusive of Taxes

1,053,978

Amount of Taxes to be Raised (Exclusive of School and County Taxes)

1,008,871

BUDGET OF THE TOWN OF EPPING, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW

EPPING

1991

SCHOOL WARRANT AND BUDGET

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping, New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at the Epping Gymnasium in said District on the twelfth day of March, 1992, at seven o'clock in the evening, to act upon the following subjects:

1. To hear reports of agents, auditors, and committees or officers chosen and pass any vote relating thereto.
2. To see if the School District will accept the provisions of RSA 198:20-b, providing that any School District at an Annual Meeting may adopt an article authorizing indefinitely, until specific rescision of such authority, the School Board to apply for, accept and expend, without further action by the School District, money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year.
3. To see if the District will vote to authorize the School Board to apply for, accept and expend without further action by the School District Meeting, money from any source which becomes available during the 1992-93 school fiscal year provided that such expenditure be made for purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting any spending such money.
4. To see if the School District, pursuant to RSA 195:18 will vote to create a Cooperative School District Planning Committee consisting of three qualified voters of whom at least one shall be a member of the School Board; and to see if the District will vote to authorize the School District Moderator to appoint the members of the committee.

5. To see if the School District will vote to raise and appropriate a sum of \$4,874,000.00 for the support of schools. for the payment of salaries for the School District officials and agents. and for the payment of statutory obligations of the District.
6. To transact any other business which may legally come before this meeting.

Given under our hands at said Epping this 13 day of
February, 1992

EPPING
SCHOOL BOARD

Jennifer Hergen
Joseph Foley
Ronald Allen
Caroline Kincaid
EE

A true copy of warrant - attest:

EPPING
SCHOOL BOARD

Jennifer Hergen
Joseph Foley
Ronald Allen
Caroline Kincaid
EE

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

For The Fiscal Year Ended _____ June 30, _____ 19 93

_____ Epping

SCHOOL DISTRICT

DISTRIBUTION OF FORMS

BUDGET (RSA 32:7): Forward one signed copy of the budget as approved by the Budget Committee to the State Dept. of Rev. Admin.

SECTION I		*APPROVED	SCHOOL BOARD'S	BUDGET COMMITTEE	
PURPOSE OF APPROPRIATION		BUDGET	BUDGET	RECOMMENDED	NOT RECOMMENDED
FUNCTION		CURRENT YEAR	ENSURING FISCAL YEAR	ENSURING FISCAL YEAR	ENSURING FISCAL YEAR
1000	INSTRUCTION	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1100	Regular Programs	1,902,204	1,994,685	1,994,685	
1200	Special Program	801,603	746,700	746,700	
1300	Vocational Programs	47,460	65,533	65,533	
1400	Other Instructional Programs	54,659	54,659	54,659	
1600	Adult/Continuing Education				
2000	SUPPORT SERVICES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2100	Pupil Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2110	Attendance & Social Work	1,215	0	0	
2120	Guidance	92,382	98,846	98,846	
2130	Health	29,085	29,082	29,082	
2140	Psychological				
2150	Speech Path. & Audiology	65,820	72,771	72,771	
2190	Other Pupil Services				
2200	Instructional Staff Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2210	Improvement of Instruction	33,200	28,100	28,100	
2220	Educational Media	117,480	99,129	99,129	
2240	Other Inst. Staff Services				
2300	General Administration	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310	School Board	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310 870	Contingency				
2310	All Other Objects	32,962	28,908	28,908	
2320	Office of Superintendent	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2320 351	S.A.U. Management Serv.				
2320	All Other Objects	167,207	183,774	183,774	
2330	Special Area Adm. Services				
2390	Other Gen. Adm. Services				
2400	School Administration Services	258,195	267,485	267,485	
2500	Business Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2520	Fiscal				
2540	Operation & Maintenance of Plant	281,756	286,905	286,905	
2550	Pupil Transportation	217,544	206,414	206,414	
2570	Procurement				
2590	Other Business Services				
2600	Managerial Services				
2900	Other Support Services	84,518	105,156	105,156	
3000	COMMUNITIES SERVICES				
4000	FACILITIES ACQUISITIONS & CONST.	15,000	0	0	
5000	OTHER OUTLAYS				
5100	Debit Service	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100 830	Principal	365,000	385,000	385,000	
5100 840	Interest	125,743	101,232	101,232	
5200	Fund Transfers				
5220	To Federal Projects Fund				
5240	To Food Service Fund	106,837	119,621	119,621	
5250	To Capital Reserve Fund				
5260	To General Fund Trust				
1122	Deficit Appropriation	94,234	0	0	
—	Supplemental Appropriation (OFFSET BY LIKE AMOUNT BY REVENUE)				
	TOTAL APPROPRIATIONS	4,894,104	4,874,000	4,874,000	

SECTION II		ESTIMATED REVENUES		
REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES		REVISED REVENUES	SCHOOL BOARD'S BUDGET	BUDGET COMMITTEE BUDGET
		CURRENT YEAR	ENDING FISCAL YEAR	ENDING FISCAL YEAR
770	Unreserved Fund Balance	188,574	54,198	54,198
3000	Revenue from State Sources	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
3110	Foundation Aid	331,333	246,285	246,285
3120				
3130				
3140				
3210	School Building Aid	108,646	113,147	113,147
3220	Area Vocational School			
3230	Driver Education	2,000	2,000	2,000
3240	Catastrophic Aid	101,758	101,758	101,758
3250	Adult Education			
3270	Child Nutrition	40,000	50,000	50,000
	Other (identify)			
4000	Revenue From Federal Source	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
4410	ECIA - I & II			
4430	Vocational Education			
4450	Adult Education			
4460	Child Nutrition Program			
4470	Handicapped Program			
	Other (identify)			
5000	Other Sources	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100	Sale of Bonds or Notes			
5230	Trans. From Cap. Projects Fund			
5250	Trans. From Cap. Reserve Fund			
5260	Trans. From General Fund Trust			
1000	Local Rev. other than Taxes	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1300	Tuition	18,000	36,019	36,019
1500	Earnings on Investments	5,000	5,000	5,000
1700	Pupil Activities Lunch	67,266	69,621	69,621
	Other (identify) Rent	27,000	27,000	27,000
	SUPPLEMENTAL APPROPRIATION (CONTRA)			
	Trust Fund	200	200	200
	TOTAL SCHOOL REVENUES & CREDITS	889,777	705,228	705,228
	DISTRICT ASSESSMENT	4,004,327	4,168,772	4,168,772
	TOTAL REVENUES & DISTRICT ASSESSMENT	4,894,104	4,874,000	4,874,000

* Enter in these columns the numbers which were revised and approved by DRA and which appear on the current tax rate papers.

(School portion of the Business Profits Tax \$ _____ to be applied to the District Assessment when computing the School Tax Rate.)

BUDGET OF THE SCHOOL DISTRICT OF Epping, N.H.

BUDGET COMMITTEE

DATE February 12 19 82

[Signature]
[Signature]
[Signature]
[Signature]

[Signature]
Charles A. Pearson
Daniel W. Hawley
 (Please sign in ink)

**FINANCIAL STATEMENTS
DECEMBER 31, 1990**

**TAX COLLECTOR PERFORMANCE AUDIT
NOVEMBER 17, 1991**

MELANSON, GREENWOOD
& COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Board of Selectmen
Town of Epping, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Epping, New Hampshire, as of and for the year ended December 31, 1990, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town has recognized property tax revenues on the accrual basis in the General Fund which is not in conformity with generally accepted accounting principles. Generally accepted accounting principles require recognition of property taxes on the modified accrual basis. Town officials believe, and we concur, that application of this accounting principle would give a misleading impression of the Town's ability to meet its current and future obligations.

The Town does not account for the accumulated vacation and sick leave earned by its employees as discussed in Note 7 to the accompanying financial statements, and, accordingly, the related liability, required by generally accepted accounting principles, is not included in the financial statements.

The Town has not maintained a record of its general fixed assets, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial statements.

The Town was unable to reconcile its cash balances in the general fund and water and sewer enterprise funds. As a result, adjustments were made to reduce the general fund cash balance by \$55,565 and enterprise fund cash balance by \$36,906. These unresolved differences are reported as miscellaneous expenditures/expenses in the appropriate funds.

In our opinion, except for the effects on the financial statements of the matters referred to in the third through sixth paragraphs of this report, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Epping, New Hampshire, as of December 31, 1990, and the results of its operations and cash flows for its proprietary and similar fund types for the year then ended in conformity with generally accepted accounting principles.

Melanson, Greenwood & Company

Nashua, New Hampshire
June 17, 1991

Combined Balance Sheet - All Fund Types
and Account Groups

December 31, 1990

	Governmental Fund Types			Proprietary Fund Types Enterprise Fund	Fiduciary Fund Types Trust	Account Group		Totals (Memorandum Only)
	General	Special	Capital			General	Long-Term Debt	
		Revenue	Projects					
ASSETS								
Cash and cash investments	\$ 937,270	\$ 7,490	\$ 37,177	\$ 5,224	\$ 145,819	\$ -	\$ -	\$ 1,132,980
Taxes receivable	2,381,116	-	-	-	-	-	-	2,381,116
Due from other governments	11,783	-	-	-	-	-	-	11,783
Accounts receivable	-	-	-	94,219	-	-	-	94,219
Due from other funds	87,354	-	-	-	-	-	-	87,354
Fixed assets	-	-	-	1,744,319	-	-	-	1,744,319
Amount to be provided for general long term debt	-	-	-	-	-	-	914,000	914,000
Total Assets	\$ 3,417,523	\$ 7,490	\$ 37,177	\$ 1,843,762	\$ 145,819	\$ -	\$ 914,000	\$ 6,345,771
LIABILITIES AND FUND EQUITY								
Liabilities:								
Vouchers payable	\$ 327	\$ -	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ 877
Due to school district	2,029,878	-	-	-	-	-	-	2,029,878
Due to other funds	-	-	-	28,765	58,589	-	-	87,354
Tax anticipation notes payable	1,750,000	-	-	-	-	-	-	1,750,000
General obligation bonds payable	-	-	-	-	-	-	914,000	914,000
Total Liabilities	3,780,205	-	550	28,765	58,589	-	914,000	4,782,109
Fund Equity:								
Retained earnings	-	-	-	437,385	-	-	-	437,385
Contributed capital	-	-	-	1,377,612	-	-	-	1,377,612
Fund balances:	-	-	-	-	-	-	-	-
Reserved for endowments	-	-	-	-	58,706	-	-	58,706
Reserved for continuing appropriation	85,394	-	-	-	-	-	-	85,394
Unreserved	(448,076)	7,490	36,627	-	28,524	-	-	(375,435)
Total Fund Equity	(362,682)	7,490	36,627	1,814,997	87,230	-	-	1,583,662
Total Liabilities and Fund Equity	\$ 3,417,523	\$ 7,490	\$ 37,177	\$ 1,843,762	\$ 145,819	\$ -	\$ 914,000	\$ 6,345,771

The notes to the financial statements
are an integral part of this statements.

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - All Governmental
Fund Types and Expendable Trust Funds
For the Year Ended December 31, 1990

	Governmental Fund Types		Fiduciary Fund	Totals
	General	Special Revenue	Expendable Trust	(Memorandum Only)
Revenues:				
Taxes	\$ 4,945,522	\$ -	\$ -	\$ 4,945,522
Licenses and permits	296,772	-	-	296,772
Intergovernmental	285,631	-	-	285,631
Charges for services	193,237	-	-	235,792
Interest	36,335	1,105	-	36,335
Miscellaneous	-	346	-	346
Total Revenues	<u>5,757,497</u>	<u>1,451</u>	<u>563</u>	<u>5,813,930</u>
			6,731	
Expenditures:				
General government	318,454	-	-	318,454
Protection of persons and property	396,011	-	-	396,011
Highways and streets	211,616	-	-	287,629
Health, welfare and sanitation	308,745	-	-	308,745
Library and recreation	24,909	-	-	55,566
Warrant articles	630,033	30,657	-	630,033
Debt service	227,468	-	-	227,468
Assessments	4,239,350	-	-	4,239,350
Miscellaneous	116,882	-	-	117,000
Total Expenditures	<u>6,473,468</u>	<u>30,657</u>	<u>118</u>	<u>6,580,806</u>
			-	
Excess of revenues over (under) expenditures	(715,971)	(29,191)	6,731	(766,876)
Other Financing Sources (Uses):				
Proceeds of bonds	500,000	-	-	500,000
Operating transfers in	58,589	30,269	-	88,858
Operating transfers out	(28,012)	-	(61,161)	(89,173)
Total Other Financing Sources (Uses)	<u>530,577</u>	<u>30,269</u>	<u>(61,161)</u>	<u>499,685</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Use	(185,394)	1,078	(54,430)	(267,191)
Fund Balance - January 1, 1990	(177,288)	6,412	82,954	(22,850)
Fund Balance - December 31, 1990	<u>\$ (362,682)</u>	<u>\$ 7,490</u>	<u>\$ 28,264</u>	<u>\$ (290,041)</u>

The notes to the financial statements
are an integral part of this statement.

TOWN OF EPPING, NEW HAMPSHIRE

Statement of Revenues and Other Sources, and
Expenditures and Other Uses
Budget and Actual - General Fund

For the Year Ended December 31, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Taxes	\$ 4,908,728	\$ 4,898,352	\$(10,376)
Licenses and permits	354,000	296,772	(57,228)
Intergovernmental	278,565	285,631	7,066
Charges for services	138,521	193,237	54,716
Interest	55,000	36,335	(18,665)
Other sources	<u>530,000</u>	<u>558,589</u>	<u>28,589</u>
Total Revenues and Other Sources	6,264,814	6,268,916	4,102
Expenditures and Other Uses:			
General government	266,615	318,454	(51,839)
Protection of persons and property	381,739	396,011	(14,272)
Highways and streets	237,345	211,616	25,729
Health, welfare and sanitation	275,326	308,139	(32,813)
Library and recreation	66,448	53,484	12,964
Special warrant articles	634,693	655,582	(20,889)
Debt service	115,398	227,468	(112,070)
Assessments	4,239,350	4,239,350	-
Miscellaneous	<u>47,900</u>	<u>116,882</u>	<u>(68,982)</u>
Total Expenditures and Other Uses	<u>6,264,814</u>	<u>6,526,986</u>	<u>(262,172)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ <u> -</u>	\$(<u>258,070</u>)	\$(<u>258,070</u>)

The notes to the financial statements
are an integral part of this statement.

TOWN OF EPPING, NEW HAMPSHIRE

Statement of Revenues, Expenses and Changes
in Retained Earnings/Fund Balance
All Proprietary Fund Types and Similar Trust Funds

For the Year Ended December 31, 1990

	Proprietary <u>Fund Type</u> <u>Enterprise</u>	Fiduciary <u>Fund Types</u> Non-Expendable <u>Trust</u>	Totals (Memorandum Only)
<u>Revenues:</u>			
Charges for services	\$ 212,550	\$ -	\$ 212,550
Interest earned	967	5,701	6,668
Donations	-	<u>5,922</u>	<u>5,922</u>
Total Revenues	213,517	11,623	225,140
<u>Expenditures</u>			
Fund obligations	-	5,616	5,616
Personal service	34,730	-	34,730
Contractual services	37,138	-	37,138
Supplies and operating expenses	78,277	400	78,677
Depreciation	<u>50,221</u>	-	<u>50,221</u>
Total Expenditures	<u>200,366</u>	<u>6,016</u>	<u>206,382</u>
Operating income	13,151	5,607	18,758
<u>Other Financing Sources (Uses):</u>			
Transfers in	-	2,008	2,008
Transfers out	-	(1,693)	(1,693)
Total Other Financing Sources (Uses)	-	<u>315</u>	<u>315</u>
Net income	13,151	5,922	19,073
Retained Earnings, January 1, 1990	<u>424,234</u>	<u>52,784</u>	<u>477,018</u>
Retained Earnings, December 31, 1990	\$ <u>437,385</u>	\$ <u>58,706</u>	\$ <u>496,091</u>

The notes to the financial statements
are an integral part of this statement.

TOWN OF EPPING, NEW HAMPSHIRE

Statement of Cash Flows
All Proprietary Fund Types and Similar Trust Funds

For the Year Ended December 31, 1990

	Proprietary <u>Fund Types</u> Enterprise <u>Fund</u>	Fiduciary <u>Fund Types</u> Non-Expendable <u>Trust Fund</u>	Total (Memorandum) <u>Only</u>
Net cash flow from operating activities:			
Operating income	\$ 13,151	\$ 5,607	\$ 18,758
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation	50,221	-	50,221
Operating transfers	-	315	315
Increase in receivables	(10,811)	-	(10,811)
Increase in accounts payable	<u>4,520</u>	<u>-</u>	<u>4,520</u>
Total from Operating Activities	57,081	5,922	63,003
Net cash flow from investing activities:			
Increase in fixed assets	(<u>92,593</u>)	<u>-</u>	(<u>92,593</u>)
Total from investing activities	(<u>92,593</u>)	<u>-</u>	(<u>92,593</u>)
Net increase (decrease) in cash	(35,512)	5,922	(29,590)
Cash, beginning of year	<u>40,736</u>	<u>52,784</u>	<u>93,520</u>
Cash, end of year	\$ <u><u>5,224</u></u>	\$ <u><u>58,706</u></u>	\$ <u><u>63,930</u></u>

The notes to the financial statements
are an integral part of this statement.

TOWN OF EPPING, NEW HAMPSHIRE

Notes to Financial Statements

December 31, 1990

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Epping as reflected in the accompanying financial statements for the year ended December 31, 1990 conform to generally accepted accounting principles for local government units, except as indicated hereinafter.

The Town of Epping, New Hampshire (the Town), for financial reporting purposes, includes all funds and account groups relevant to its operations. The combined financial statements, presented herein, do not include agencies which are not controlled by the Town. An example of such an agency is the Epping School District.

The more significant accounting policies of the Town are summarized below:

A. Fund Accounting

For reporting purposes, the financial activities of the Town are accounted for through the use of several funds and a long-term debt group of accounts. Each fund is a separate accounting entity with self-balancing accounts. The following types of funds and account groups are used by the Town:

Governmental Funds

The General Fund - to account for all financial activities of the Town, except those required to be accounted for in another fund. Most revenues and expenditures of a general governmental nature are accounted for in this fund.

Special Revenue Funds - to account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes.

Harvey Mitchel Memorial Library
Conservation Commission

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction or improvement of major capital facilities are accounted for in Capital Project Funds. Such resources are derived principally from proceeds of general obligation bond issues and from federal and state grants. The Town maintains the following Capital Project Funds:

Drug Enforcement
Sewer Connection
Water Expansion
Road Impact

(Continued)

Proprietary Fund

Enterprise Funds - Enterprise Funds are used to account for operations which are financed and operated in a manner similar to business operations and where the costs of providing goods or services are financed in whole or part by user charges. The Town maintains the following enterprise funds:

Water
Sewer

Fiduciary Funds

Trust Funds - to account for assets held by the Town in a trustee capacity. These include expendable trust funds, and non-expendable trust funds. Expendable trust funds allow for both the principal and earnings to be spent for particular purposes, whereas non-expendable trust funds allow only the earnings to be spent. The Town maintains the following expendable trust funds:

Cemetery Trust
Library
Mirriam Jackson Park
Capital Reserve
Churches

In addition, the Town maintains the following non-expendable trust funds.:

Common Trust Funds:
School
Library
Public Welfare
Cemetery

Account Groups

General Long-Term Debt Group of Accounts - to account for the unmatured principal on long-term general obligation indebtedness.

B. Basis of Accounting

The accrual basis of accounting is used for the Town's proprietary and fiduciary type funds. The modified accrual method of accounting is used for all governmental fund types. Under the modified accrual method, revenues are recorded when susceptible to accrual (i.e., measurable and available to finance the Town's operations) and expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

(Continued)

C. Fixed Assets

Property, plant and equipment acquired or constructed for general government services are recorded as expenditures in the fund incurring the expenditure. Generally accepted accounting principles require that such assets be accounted for in a "general fixed assets group of accounts." The Town does not maintain such an account group.

D. Budgetary Data

General budget policies

The Town's budget is originally prepared by the Selectmen's Administrator with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the municipal budget law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual town meeting. After the budget is approved at the town meeting, it is compiled on the statement of appropriation and sent to the State in order to establish the property tax rate.

The Selectmen cannot increase the total of the approved budget, however, they have the power to reclassify its components when necessary.

Budget basis of accounting

The budget appearing on page 4 of the financial statements consists of the balances from the approved statement of appropriations.

The actual revenues and expenditures were adjusted to reflect the same basis of accounting as the budget. The following is a summary of adjustments made to the actual revenues and expenditures:

	<u>Revenues</u>	<u>Expenditures</u>
As reported on page 4 of the accompanying financial statements.	\$ 5,757,497	\$ 6,473,468
To record transfers	58,589	28,012
To record bond proceeds	500,000	-
To record variance from tax overlay	(47,170)	-
		(Continued)

To book prior year appropriation carryforwards	-	(59,888)
To book current year appropriation carryforwards	<u>-</u>	<u>85,394</u>
As reported on page 5 of the accompanying financial statements	\$ <u>6,268,916</u>	\$ <u>6,526,986</u>

E. Assets, liabilities and Fund Equity

Cash Investments

Cash investments consists primarily of certificates of deposit and other short-term liquid investments.

Vouchers Payable

Vouchers payable consists of all unpaid bills at December 31, 1990. These were all paid in January, 1991.

Due to School District

The total school district assessment for the period July 1, 1990 through June 30, 1991 was \$4,044,878. The school district is paid in semi-monthly installments. As of December 31, 1990, a total of \$2,029,878 remained to be paid through June 30, 1991.

Long-Term Debt

As of December 31, 1990, the Town's long-term debt consists of the following:

Payable to Farmer's Home Administration in annual installments, with 5% interest maturing in 1994.	\$ 24,000
Payable to N.H. Municipal Bond Bank in annual installments, with 7.18% interest maturing in 1995.	100,000
Payable to NH Municipal Bond Bank in annual installments, with 6.75% interest maturing in 1999.	290,000
Payable to NH Municipal Bond Bank in annual installments, with 6.9% interest maturity in 1995.	<u>500,000</u>
Total General Long-Term Debt Payable	\$ <u>914,000</u>

(Continued)

The following is a summary of the long-term debt transactions of the Town for the year ended December 31, 1990:

Long-term debt, January 1, 1990	\$ 475,000
New debt issued	500,000
Principle payments	(61,000)
Long-term debt, December 31, 1990	\$ <u>914,000</u>

The future maturities of long-term debt for the next five years is presented below:

<u>December 31</u>	<u>Principal</u>
1991	\$ 161,000
1992	161,000
1993	161,000
1994	161,000
1995 and later	<u>270,000</u>
	\$ <u>914,000</u>

Contributed Capital

This account represents government grants received for constructing or purchasing property, plant and equipment of the Enterprise Fund.

Fund Equity Reserved for Continuing Appropriations

This account represents the unexpended appropriations for specific expenses.

Fund Equity Reserved for Endowments

This represents the principal of the nonexpendable trust fund investments. The balance cannot be spent for any purpose, however, it may be invested and the earnings transferred to other funds to be spent.

F. Property Tax Calendar

The following is a summary of the property tax calendar used for the 1990 property tax levy:

June, 1990:

Bills were issued to the taxpayers based upon the previous years taxes.

(Continued)

July, 1990:

Taxes for the first half of the year were due. All delinquent accounts were charged 12% interest after 30 days.

November, 1990:

The tax rate for the tax year April 1, 1989 through March 31, 1990 was determined by the New Hampshire Department of Revenue. After the rate was set, the warrant was prepared and the bills were sent to the taxpayers.

December, 1990:

Tax payments were due. All delinquent accounts after this date were charged 12% interest.

April, 1991:

Notices are sent to all taxpayers with delinquent accounts:

May, 1991:

Since the Town voted to adopt the tax lien procedure, the Town purchases the delinquent accounts. After this date, delinquent accounts will be charged 18% on the unpaid balance.

G. Property Tax Revenue Recognition

Property tax revenue equals the total actual tax commitment less abatements and refunds of property taxes for the period of January 1, 1990 through December 31, 1990. This method of recognition is contrary to generally accepted accounting principles which requires property tax revenue be recognized on the modified accrual basis of accounting. Town officials believe that the application of the modified accrual basis of accounting would give a misleading impression of the Town's ability to meet its current and future obligations.

H. Total Columns on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Such data is also not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. Interfund Transactions

The accompanying financial statements reflect numerous transactions between the various funds. These transactions represent operating transfers and do not constitute revenues or expenditures of the funds.

(Continued)

2. Collateralization of Cash Balance

All of the Town's bank accounts are partially covered under the provisions of the Federal Deposit Insurance Corporation (FDIC) which insures up to \$100,000 in each bank.

At December 31, 1990, the Town of Epping had approximately \$1,178,384 in accounts in excess of the insurance of FDIC.

3. Taxes receivable

Taxes receivable consists of the following classifications:

Property taxes:

1990 levy	\$ 1,531,586
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Unredeemed taxes:

1989 levy	592,335
1988 levy	235,157
1987 and Prior	19,244

Yield taxes	<u>2,794</u>
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Total taxes receivable	\$ <u>2,381,116</u>
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4. Pension plan obligations

All full-time Police of the Town are covered under the State of New Hampshire Retirement System. Contributions are deducted at rates according to employment category. The Town's contribution for normal costs of the plan is based upon an actuarial valuation of the entire State.

Since the actuarial valuation is performed on the entire State plan, the amount, if any, of the excess of vested benefits over pension fund assets for the Town of Epping is not available. The Town does not have a liability for past service costs. The Town's expense for the year for the State plan was \$12,393.

The Town also voted to give retirement benefits to the office employees. The cost to the Town was \$14,612.

Additional pension plan disclosures, required by generally accepted accounting principles were not available for presentation.

(Continued)

5. Taxes Collected for Others

The Town collects property taxes for the Epping School District and the County of Rockingham. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

An analysis of the 1990 property tax levy is presented below:

	Amount <u>Levied</u>	%
Town of Epping	\$ 585,629	12.14
Epping School District	4,044,878	83.83
Rockingham County	<u>194,472</u>	<u>4.03</u>
Total	\$ <u>4,824,979</u>	<u>100.00</u>

6. Tax Anticipation Notes/Short Term Borrowing

During the year the Town borrowed and repaid \$2,000,000 in tax anticipation notes with an average interest rate of 7.50%. The balance outstanding on December 31, 1990 was \$1,750,000.

7. Vacation, Sick Leave and Other Compensated Absences

Town employees are entitled to 12 days sick leave with pay, provided such leave is caused by sickness or non-job related injury. Employees may accumulate up to 30 days unused time. Employees earn vacation as they provide services. The Town's policy is to recognize cost of sick and vacation leave only at the time payments are made.

8. Assessments

The 1990 assessments consists of the following:

Epping School District	\$ 4,044,878
Rockingham	<u>194,472</u>
	\$ <u>4,239,350</u>

9. Debt Service

Debt service expenditures consist of interest on short term borrowings as well as current year payments on bonds.

(Continued)

10. Fund Equity Reserved for Continuing Appropriations

The following is a summary of general fund appropriations and reserves to be carried forward to 1991:

Cemeteries	\$ 9,625
Prescott Road Bridge	8,038
Road Construction	38,318
Fire Department Tank Truck	6,007
Library Building Improvements	12,126
Police Cruiser	540
Dump Closure	10,291
Police Department Guns	<u>449</u>
Total	\$ <u>85,394</u>

11. Deficit Fund Balance

The general fund is reporting a deficit unreserved fund balance of \$(448,076) as of December 31, 1990. This deficit resulted from certain expenditures that exceeded appropriations, abatements exceeding overlay reserves, and a shortfall in certain local revenues. Town Officials anticipate funding this deficit over several years, beginning in 1991.

To the Board of Selectmen
Town of Epping
Epping, New Hampshire

The purpose this report is to summarize our findings and recommendations resulting from our performance audit of the Town of Epping Tax Collector Department. A performance audit concentrates on controls, organizational efficiency, economy, effectiveness, and compliance.

Our work consisted primarily of observation and extensive discussions with the Tax Collector and other personnel working with the Tax Collector. Our findings and recommendations are based on these observations and discussions.

We understand the Town probably will not implement all of our recommendations. For example, certain recommendations may involve additional funding for equipment which is currently not available because of budgetary constraints. The implementation of other recommendations may be delayed in an effort to prioritize what the Town considers to be the most important issues.

The recommendations are not presented in any order of significance or priority. We highly recommend the Town consider each recommendation separately, and develop an overall timetable for corrective action.

We would like to thank the Town personnel, particularly the Tax Collector, for providing assistance during the audit process.

Melanson, Greenwood & Company
Nashua, New Hampshire
November 7, 1991

1. Improve Controls Over Cash Receipts

Cash collections are placed in two open cash boxes, one for the Collector and one for the Clerk. The cash boxes are located near the collection windows, within view and reach of taxpayers. During the course of our work we noticed several times when the Collector had her back turned, was in the vault, or out of the office. It would have been very easy for someone to reach in through the open window and take the receipts.

We recommend that the cash boxes be immediately moved away from the window. We further recommend that the Town use a cash register and automatic validator to provide further controls over cash receipts.

Town Response:

The Tax Collector will move the cash boxes to a more remote location. The Town proposes to buy an appropriate cash register providing sufficient funds are allowed in the 1992 budget.

2. Lock Door to Collector's Office

During normal operating hours the door to the Collector's office is not locked. We noted that there is a constant stream of people entering the office. This increases the risk of theft and other irregularities over cash, which is located in open cash boxes, and at times, is sitting on desk tops.

We recommend the Collector's office door remain locked during office hours, and access to the office be limited to Collector personnel only. To avoid disruptions the Town may consider installing buzzers to unlock the door from the Collector's desk.

Town Response:

The Town plans to move the office door as far back in the office as possible, install a safety glass panel in it and equip it with a remotely operated lock. Moving the door will allow construction of a stand for a cash register and improve safety for the person at the cashier's window. In the meantime, it will be difficult to totally restrict movement through the door while allowing movement of staff in and out of the office.

3. Need Emergency Alarm

The Tax Collector currently has an emergency alarm that can be activated from her desk. The alarm, however, is not on during operating hours because it would be set-off by the door opening. As a result, the emergency alarm is useless in dealing with crisis or theft situations. This is particularly of concern when the Tax Collector is the only employee in the Town hall, which is common on Saturdays.

We recommend the Town address the emergency alarm problem so it works during operating hours. Also, an emergency set-off button should be placed next to the cash boxes so the alarm may be activated immediately in the event of a theft.

Town Response:

The Town will wire additional alarm buttons into the office and will arrange to have a police officer in the building when no other persons are available.

4. Improve Cash-Out Procedures

Since approximately July 1991, cash has been remitted to the Treasurer on a regular basis. This occurs because the new Treasurer comes to the Collector's office on a daily basis to make a deposit.

During our work we observed a situation when the Treasurer came back to the Collector to report that cash was \$20.00 short. Without investigating the situation, the Collector pulled \$20.00 from the cash box and gave it to the Treasurer.

Also, in 1990 during the course of our audit, the Collector brought to our attention the fact that she had accumulated cash over the years which represented excess cash on hand during the daily cash-out procedures. The cash was placed in zipper bags located in the vault and totalled over \$5,000 in cash (currency). We recommended she remit the money to the Treasurer immediately, and she did.

We recommend that procedures be instituted to improve the daily cash-out procedures. When cash short/over situations occur, they should be investigated to determine the reason(s) why.

Town Response:

The Deputy Tax Collector and Collector have begun reconciling the "day sheet" listing of receipts with the cash deposit slip and the N.H. Department of Revenue Administration recommended remittance form prior to giving the deposit to the Treasurer. This will help insure that the Collector's manual and computer records are consistent. Statements of account were mailed in January, 1992 to all accounts carried as delinquent and many errors in the records were corrected as a result.

5. Improve Postings to Computer and Manual Books

The Town has recently appointed a Deputy Tax Collector with temporary part-time assistance in reconciling the computer and manual books and establishing improved control procedures. Since this assistance began, major improvements have been made, particularly in establishing audit trails and timely receipt turnovers to the Treasurer. Previously consistent application of audit trails did not exist.

The personnel performing this assistance have identified many posting errors, such as posting made to the wrong taxpayer, the wrong levy year, or collections not posted at all. As a result, the accuracy of the Collector's computer and manual books is questionable, and the possibility of the Collector liening properties in error is likely.

We recommend the Town continue to provide the Tax Collector with assistance in reconciling the tax books. It appears that current postings to the computer, which are performed by the assistants, are performed properly with improved controls in place.

Town Response:

Subject to funding by Town Meeting, the Town intends to keep a person at least half-time in the Collector's office with the ultimate objective of eliminating manual record keeping.

6. Close of Collector's Cash Account

During the course of our 1990 audit we recommended that the Collector close her checking account which she maintained for the deposit of tax receipts. The account was non-interest bearing, was not reconciled regularly, at times was overdrawn, and lacked an adequate audit trail over receipts and disbursements.

The account was closed in July, 1991.

7. Improve Controls Over Collector Fees

Because the Collector is an elected position, she receives certain fees for various collections. The taxpayers are charged for these fees, which, when collected, are remitted to the Town. Monthly, the Collector submits a bill to the Town for these fees and gets paid from the manifest. Since the Town Administrator position has been vacant, no review of the bills for reasonableness/accuracy have been performed. Also, during our testing, we identified one situation, at random, where the Collector did not charge the taxpayer for the fee.

We recommend the Town establish procedures to review the monthly bills and randomly spot check to insure the fees were, in fact, charged to and collected from the taxpayer.

Town of Response:

The Town will periodically check monthly bills.

8. Limit Access to Computer

The automated Tax Collector system is networked with the Water and Sewer Department and Selectmen's Office, however, there is no passwork protection used. As a result, any individual having access to the computer terminals may alter any taxpayer account, including vital information such as assessment, payments, and abatements.

We recommend the Town immediately establish passwork protection to limit access to the Tax Collector system.

Town Response:

Password protection has been installed within the limits of the existing computer software.

9. Perform Reconciliation Procedures

The Tax Collector has no procedures in place to reconcile receivable balances to a control log. Also, there are no reconciliations performed between the Collector's office and the Town's general ledger. This is a significant internal control deficiency which makes it extremely difficult to identify errors or irregularities, if they occur.

We recommend the Tax Collector maintain a receivable control log, and reconcile the log to the detail receivable balances in the computer on a monthly basis. Also, procedures must be established to reconcile receivable balances between the Town's general ledger and the Collector's records. This will provide a means of checks and balances and will make it possible to identify errors and irregularities, if any.

Town Response:

Reconciliation procedures are being worked on. However, priority has been given to insuring the records within the Collector's office are correct before reconciling to external records.

10. Improve Reporting to Bookkeeper

The Collector's office provides the bookkeeper with daily receipt summaries to post to the general ledger. Unfortunately, the receipt summaries are submitted before the Deputy Tax Collector can reconcile the information with the computer's "day sheets". As a result, it is not uncommon for the receipt summaries to contain incorrect information. Since corrections are not subsequently reported to the bookkeeper, the general ledger is posted with inaccurate information. Since no reconciliations are performed, the general ledger remains inaccurate.

We recommend that receipt information be reported to the bookkeeper only after it has been proven to be accurate in the Collector's Office.

Also, in an effort to reduce the number of postings in the general ledger, receipt information should be summarized by week or month before reporting to the bookkeeper. In order to accomplish this it is critical that audit trails remain intact in the summarization process.

Town Response:

See responses to items 4 and 9. For the near future, each bank deposit will be entered separately to facilitate reconciliation of back accounts.

11. Investigate Computer "Crashes" and Access

The automated Tax Collector system is subject to crashes and at times is inaccessible. During our work we witnessed a situation when the computer in the Tax Collector's Office crashed because a chair in the Selectmen's Office ran over a wire. Also, because of a computer networking problem, the system cannot be accessed if someone else is using the system.

We recommend the Town address these computer problems, particularly if the Town intends on relying more on the automated records.

Town Response:

The Town plans to upgrade its network software to a more reliable version which should greatly reduce crashes and improve access by users. However, until then, the system fails frequently and only one station can use it at a time.

12. Accelerate Tax Lien Process

The Collector does not lien delinquent taxes at the earliest point allowed by statute which is 30 days after the tax due date. For example if tax bills are mailed on November 1st and are due December 1st, the lien process could be initiated on January 1st. In 1991 taxes were liened on April 9, and in 1990 on June 30. Upon liening, interest charges are increased from 12% to 18%. Also the Town could foreclose on properties for nonpayment sooner. This would provide additional interest income and improve cash flow.

We recommend the Tax Collector begin the lien process for delinquent properties in a more timely manner.

Also, the Tax Collector is often left out of the water and sewer lien process and is not made aware that accounts have been liened. As a result, interest is not accessed properly and accounts have not been handled as liens by the Collector. We recommend that formal procedures be established for liening delinquent water and sewer accounts, and that the Tax Collector be involved in the process.

Town Response:

The lien process for 1991 taxes were moved up and liens will be taken on March 6, 1992. Water and Sewer billing has been partially integrated into the lien system.

13. Automate Calculation of Interest on Delinquent Accounts

The Tax Collector manually calculates interest due on delinquent accounts. The calculation is very time consuming and subject to error because it is done manually, in increments, and involves rounding. For example if an account had a balance of \$2,432.67, five separate calculations are performed:

$$\begin{array}{l} \$ 2,000.00 \times \text{interest rate} \\ 400.00 \times \text{interest rate} \\ 30.00 \times \text{interest rate} \\ 2.00 \times \text{interest rate} \\ .67 \times \text{interest rate} \end{array}$$

The total would then multiplied by the "rounded" number of months and divided by 12.

We recommend the Collector use the computer to calculate accrued interest. The process is automatic and involves no rounding.

Town Response:

The interest on accounts is now being calculated and posted through the tax billing system.

14. Revise Interest Calculation on Partial Payments

Per discussions with the Tax Collector, if a taxpayer makes a partial payment, interest continues to accrue on the entire (original) tax bill amount. For example, if a taxpayer makes a partial payment of \$1,000 on a \$2,000 tax bill, interest will continue to accrue on the entire \$2,000 amount. State statutes require interest be charged only on unpaid balances. As a result, certain taxpayers may have been overcharged for interest, and taxpayers have had no incentive to make partial payments.

We recommend the taxpayer charge interest on unpaid balances only. Again, however, if the computer were used to calculate interest, the proper amount would be charged automatically.

Town Response:

The Town wants the Collector to credit payment to outstanding interest first and then to principal. We are still working with the Collector to develop a method of doing so.

15. Use Computer On-Line

If a taxpayer with several years delinquent accounts makes a payment, the payment should be first applied to interest and principal of the oldest years. Because the Collector is not using the computer system, she must rely on her memory and refer to various manual books to determine whether taxpayers have prior years delinquent accounts. This increases the risk that a payment will be applied to the current year levy only.

We recommend the Collector use the computer on an "on-line" basis when receiving payments. The computer will automatically summarize the status of all open taxes and levy years.

Town Response:

The location of the computer is not conducive to its effective use. When remodeling mentioned in the response to item 2, there will be a terminal at the window to consult.

16. Prepare Annual Tax Collector's Report

State statutes require the Tax Collector prepare an annual report summarizing all tax commitment, collection, and abatement activity. The Tax Collector does not prepare this report.

We recommend the Tax Collector prepare the annual tax activity report as required by statute.

Town Response:

The report is under preparation for 1991.

17. Establish Record Maintenance Policy

State statutes contain a list of records that must be maintained by the Tax collector and the number of years they must be retained. We went over the list with the Collector who said she was aware of the requirements and filed everything in the Town Hall cellar. Because there is no organized filing system, she felt it would be difficult to locate anything in particular. During the course of our 1990 audit, there were instances where certain records and documents, such as commitments, abatements, and bank statements could not be located.

We recommend the Tax Collector establish formal written policies regarding record maintenance and retention to insure compliance with state statutes.

Town Response:

Records will be reorganized and restored but priority will be given to correcting other items before working on this.

18. Eliminate Duplication of Efforts

The Tax Collector continues to maintain manual records despite the availability of the computer. Personnel from the Selectmen's Office provide assistance to the Tax Collector by posting to and maintaining the computer records. This results in a duplication of efforts.

We recommend that once the controls over the computer are improved (discussed in other sections of this report), the manual books be eliminated. This will reduce the effort and costs required to maintain the duplicate tax records. It will also reduce the risk of errors resulting from the many manual calculations and postings.

19. Need Combination to Collector's Vault and Change Locks

The Collector is responsible for unlocking the vault in her office. The Town does not have a combination to the vault, and in the event the Collector is unavailable, would have no access to important documents in the vault.

We recommend the combination to the vault be shared with a Town Official who has no access to the Collector's Office. Extreme care should be taken to limit the knowledge of this information. Also, because of employee turnover over the years, the Town does not have a record of past and present employees who have keys to the Town hall and Offices. We recommend the Town change locks and maintain records of employees having access.

Town Response:

The Deputy Collector now has access to the vault. Subject to budgeting consideration, the Town plans to replace Town Hall locks in the near future.

HARVEY-MITCHELL MEMORIAL LIBRARY
ANNUAL REPORT

The Epping Library is happy to report that in 1991, the number of items circulated and the number of people using the Library were above last year's record levels. (Circulation - 12,000, Attendance - 5,000) More and more people are opting to borrow rather than buy books. Since adopting a new registration system in 1989, we have signed up over 1,000 Library patrons. That translates to roughly one fifth of all residents of Epping using our Library.

The number of organizations using the Library for meetings has also increased significantly. There have been, at times, two to three organizations meeting at one time. Many of these groups meet at least once a month. These include the Board of Selectmen, Budget Committee, Planning Board, Conservation Commission, Garden Club, Brownies and many more.

The Library experienced many new improvements and advances in 1991. Our handicapped access ramp was finally completed as well as a new two-zone heating system. Our Friends of the Library organization was very active during the year managing successful fund raising projects for the Library. Although there was no Antique Show this year, we still had a very successful book sale and will be having two per year starting in 1992.

RSA #202-A:1 states that, "... The Legislature recognizes it's duty to encourage the people of New Hampshire to extend their education during and beyond the years of formal education. To this end, it hereby declares that the Public Library is a valuable supplement to the formal system of free public education and as such deserves adequate financial support from government at all levels."

The Library serves ALL the people of Epping, young and old, rich or poor. It serves as a cultural and educational center for the Town. The Library is in the forefront in the battle against illiteracy with students and tutors working together to not only teach people to read but to also help them obtain GED's so they may become more productive citizens.

People are turning towards libraries more and more for books and services and we need to be here for them. We could not have had such a good year without the help of our devoted Trustees and our gallant Library crew. I offer a heartfelt thanks to Betty Claxton, Linda Shaffer and Simone Murphy for a job well done.

Sincerely,
Duane E. Shaffer
Library Director

WATER & SEWER ANNUAL REPORT

1991

Although there has been considerable improvement in the taste of the water, there are still isolated locations where this condition continues. Dead-end lines appear to be the remaining bad actors such as Water, Acre, Elm, and Academy Streets. Blow-offs (a means to allow a small continuous flow of water to waste) were installed on all except Water Street where traffic problems and deep frost made work impossible. All four of these lines were internally cleaned by "pigging". This is a process where a plug that resembles a small pig is forced through the pipe by water pressure and any deposits in the pipe are scraped off. Reports indicate that this helped but that some taste remains. The rest of the system was cleared up with the addition of a zinc compound at the well. The next step is to add a very small amount of chlorine at the well which is intended to reduce any taste produced by iron bacteria.

The next most important concern of the Commission during 1991 has been the attempts to collect the outstanding money owed by our users. Some of these accounts go back to 1985 and the total amount exceeded \$50,000. Quite obviously a business can not continue to operate very long or very well under these circumstances. Notices were sent in October to the customers with the largest amounts due. These were received by them with apparent understanding of the problem, because within a reasonably short time the Commission had accepted payment plans that were offered by the customers. By the end of the year the total had dropped to less than \$40,000 and partial payments were being received according to the plans. Unfortunately there has recently been a falling off in this activity. Customers are reminded that service will not be continued indefinitely unless payments are made on a regular basis.

Hurricane Bob arrived in August and caused a power loss at the sewer lift station. Service by the lift station was not interrupted due to the automatic start-up of the emergency generator. However, when PSNH power was restored one of the three lines was not alive and damage to the generator transfer switch resulted which did shut down the station. This was repaired without undue delay and service was resumed. Other than that the waste water treatment system has operated without any unusual problems.

A water leak developed in a valve packing at Main and Pleasant Streets. This was easily repaired once the right valve was found, but with four valves located close together, it took a lot of very careful digging to find it.

Action on our application for the renewal of the State permit to discharge treated waste water into the Lamprey is still pending. Water samples taken during the summer were accidentally spoiled by the testing lab and no further action can be expected until new samples are taken during a period of warm

weather and low stream flow. This testing is required in order to determine the level of treatment required to allow the desired quantity of treated water to be discharged into the river. Meanwhile discharge is being continued without concern by the State because the quantity is less than half that allowed by the original permit and the contaminant levels are at about 10% of permit levels.

The Commissioners wish to emphasize the fact that properly running water and sewer systems are a major asset to the whole town because it is impossible to attract industrial development without them. This means that the limited capacity of the present systems is a large stumbling block in the eyes of any potential tenants. It is strongly suggested that advantage be taken of the present low construction costs to plan and proceed with the necessary water exploration projects, sewer treatment capacity increases, and additional water storage to provide for adequate fire fighting flow. We can't have the broader tax base we need to finance the new schools we are facing within the next five years unless we spend some money and get some industry now. This is a TOWN problem.

So, if no disasters strike and all our users keep to the promised payment schedules, the water and sewer systems will be able to continue to serve you. In the belief that it will be easier for everyone, bills will be sent quarterly starting in April. This will improve the cash flow without being a burden. We know that taxes and groceries and heat and all those things are more expensive these days, but the Commission is faced with the exact same problems. We cannot buy power, parts, people, and all those things without money. Please do your best. We will continue to do ours.

Ron Cote Jack Lavoie Albert Haberstroh

FIRE DEPARTMENT ANNUAL REPORT

Dear People of Epping,

1991 was the busiest year in Fire Department history. We had 187 fire calls, 387 ambulance calls and treated over 400 people. A full breakdown of these calls is printed in another location of the Town Report.

I would like to take time to thank you for your continued support of the Fire Department and Ambulance during such hard times. We have held our budget for the past two years and again this year. We will continue to do so as long as we can. I would like to point out that the two full time people during the day are literally "lifesavers". Throughout their annual 250 workdays, they responded to 193 calls for either the Fire Department or the Ambulance. Without these two full time people, the Town would be in serious trouble during the hours of 7:00 - 4:00. This is when most of the volunteers are at their regular jobs and are unable to respond to calls during that time. Again, thank you for your support.

I would also like to say a special thank-you to all the volunteers and families who give so much time and support so Epping can maintain a volunteer service.

Please remember to check your smoke detectors to make sure they are working and replace batteries at least once a year. There was at least one instance in Epping where smoke detectors were credited for saving lives. Those that are burning wood need to check chimneys and clean them as often as needed but at least once a month. Check electrical cords, appliances and boxes to make sure you don't have frayed cords or loose connections, also check heat tapes and replace if cracked or if it has been used a long time. Unplug them when not being used for extended periods of time. Everyone needs to have an escape plan and meeting place, if you would like assistance with this plan, feel free to call and we will help you. We have included this year a chart to help you with all these and more inspections.

The two full time people work from 7 am - 4 pm. Please feel free to drop by or call 679-5446 if you have questions or suggestions or would like to set up classes or tours, etc. They may not be at the station when you stop as they are on the road as well as at the West Epping Station. So, leave a message on the answering machine or leave a note and they will get back to you.

In closing, I hope 1992 is much better for all of us and I am probably the only person in Town that can say I am not looking forward to seeing you.

Sincerely,
Richard Marcotte
Fire Chief

POISON CONTROL 1-800-562-8236
MEDICAL DOCTOR

AREAS TO CHECK OFTEN

[illegible]

FIRE CALLS - 1991

MUTUAL AID.....	40
MUA.....	31
ALARM ACTIVATE.....	23
CHINNEY FIRES.....	13
STRUCTURE FIRES.....	8
VEHICLE FIRES.....	10
GAS/OIL SPILLS.....	2
BRUSH FIRES.....	15
SMOKE INVESTIGATIONS.....	18
MISC.....	27

TOTAL FIRE CALLS.....187

EPPING'S CONSERVATION COMMISSION
ANNUAL REPORT 1991

The Conservation Commission had the opportunity to engage in more conservation type projects in 1991 than in the past. This was due to the fewer number of Dredge and Fill Applications and the slow down in building.

Under the supervision of Conservation member Jerry Langdon, the parcel of land known as "George Falls Woods" will be selectively cut and thinned. This will allow the remaining forest to grow and eventually produce more marketable timber. It will also encourage undergrowth development, which will promote wildlife and act as a buffer zone for the Lamprey River. We hope to put this parcel of land under the Town Forest Management Program, to help maintain and protect the forest in the future. This will be made possible by passing a warrant.

The canoe race, directed by Steve Johnson, Barbara McPhee, and James McGeough, in cooperation with the Recreation Commission, drew the largest crowd ever. With 52 canoes entered and a perfect day, everything ran like clockwork. Our thanks go to Virginia LaPierre and Andy Vallone for their help.

As you drive throughout Epping, please notice the new signs on the parks and forests. This project was brought to completion by James McGeough. The signs were designed by Herb Rauh and made by Harold LaPierre.

Kevin Martin was selected by the Conservation Commission and the Epping Garden Club to attend Conservation Camp. Again, thanks go to Jim for coordinating this program.

Finally, the Conservation Commission was fortunate to receive a Conservation Easement of 8 acres of land bordering the Pissassic River. It was donated by Wheelabrator Technologies and will act as a buffer zone to a designated Class A river.

R.W. Judd, Jr.	- Chairman
J. McGeough	- Vice Chairman
S. Johnson	- Secretary
B. McPhee	- Treasurer
P. Langdon	- Member
J. Langdon	- Member
A. Russo	- Member

INDUSTRIAL DEVELOPMENT COMMITTEE REPORT

The Industrial Development Committee has had a busy year working toward its goal of encouraging the development of business and industry in Epping. Our most visible accomplishment is the new sign at the junction of Routes 101 and 125. We hope it will catch the attention of all those motorists driving through our Town and encourage them to take a closer look at Epping as a potential location for their business.

We have met with several people who are in the process of developing or are thinking of developing a business in Epping. We have also met with several people from the State Office of Industrial Development to learn about the services and programs which they provide and encourage them to rank Epping at the top of their list of potential locations when they talk with those considering coming to New Hampshire.

We have also produced an attractive brochure about Epping. It describes our Town, provides demographic and other technical information, and highlights all the advantages, such as location, which Epping can provide. Copies of the brochure are available at Town Hall or from any member of the Industrial Committee.

The Committee remains optimistic that the economy will soon improve and feels that our accomplishments of the last year has put our Town in a good position to benefit from an improved business climate. We are working hard to improve Epping, its tax base, and its economy. You can help too. If you know of anyone looking for a place to locate a business, please tell them about our Town, give them a brochure, and/or refer them to the Industrial Committee. If we all work together, we will all benefit.

Sincerely,

The Industrial Development Committee



EPPING EMERGENCY MANAGEMENT
ANNUAL REPORT

Epping is fortunate to have suffered little at the hands of Nature or have had serious incidents to contend with.

On August 19, 1991, Hurricane "Bob" paid us a visit and did leave his mark on the Town. For this, Epping was declared part of the Disaster Area in the State of New Hampshire and eligible for disaster relief.

This disaster relief was to aid the Town solely for Municipal cost in it's recovery from the effects of the storm. The Federal Government will reimburse the Town for 75% of the cost and the State of New Hampshire for 12.5%.

Our expenditures caused by "Bob" were \$9,461.00 and this has been accepted as eligible for disaster assistance. The following should be the amount of reimbursement to the Town.

Federal.....	\$ 7,095.75
State.....	<u>1,182.62</u>
Total.....	\$ 8,278.37

The Fire Department provided many hours of effort to the cleanup of Hurricane "Bob". Because of the way their volunteer pay system was used, no reimbursement was eligible. The pay needs to be paid per given period at the time of service. The Town, therefore, can only give to each member of the Fire Department a very large THANK YOU for a job well done.

Donald S. Shappell
Director

FIRE/AMBULANCE PERSONNEL ROSTER

	<u>Fire Training Level</u>	<u>Medical Training Level</u>
CHIEF RICHARD MARCOTTE	FF C	EMT-D
DEP. CHIEF CHRIS MURPHY	FF 1	***
ASSIST. CHIEF MAURICE YERGEAU	FF C	***
CAPT. MIKE JEAN	FF C	AFA
CAPT. BOB DOWNIE	FF 2	AFA
LIEUT. CLIFF CRAY	FF C	EMT-A
LIEUT. BRUCE CHAPMAN	FF 3	EMT-A
LIEUT. DON KING	FF C	EMT-A
ROBERT BEAN	FF 1	***
DAN BENNIS	FF 1	AFA
CHRIS BERTOGLI	FF 1	EMT-D
JOHN BERTOGLI	FF 2	EMT-D
NICKY BLANEY	***	EMT-A
JOE BODGE	FF	***
DONNA CARTER	***	EMT-D
GLENN CRAY	FF C	EMT-A
MATT CRAY	FF 2	EMT-I
MAUREEN DITTMAR	***	EMT-A
CAROL DODGE	***	EMT-D
GREG DODGE	***	EMT-D
JASON DODGE	FF	***
FRED FALLON	FF 1	AFA-D
SKIP GALVIN	FF C	EMT-A
LES HASKELL	FF 2	AFA
RUSS HAWKES	FF 1	1 RESP.
LEONA JEAN	***	AFA
HANK LETOURNEAU	FF C	EMT-I
KAREN LOUIS	***	EMT-A
RICH MARCHAND	FF C	***
BILL MURCH	FF	***
RAY PEARO	FF	EMT-A
MARK PERREAULT	FF C	***
DAVE PEAVER	FF	***
GARY PORTER	FF	***
RICK PORTER	FF	***
BOB SIMONEAU	FF	***
KAREN SOTT	FF	EMT-I
CANDY SPECHUILLI	***	EMT-I
BRIAN TOOMIRE	FF 1	EMT-A
BILL WILLIAMSON	Dispatcher	***
KEVIN ZUKAS	FF 3	EMT-I
LEVEL 1 FF -FIRE FIGHTER	AFA- ADVANCED FIRST AID	
LEVEL 2 FF 1 -CERTIFIED 1	EMT- EMERGENCY MEDICAL TECHNICIAN	
LEVEL 3 FF C -CERT. CAREER	A - BASIC LEVEL	
LEVEL 4 FF 2 -CERTIFIED 2	D - CARDIAC DEFIBRILLATION	
LEVEL 5 FF 3 -CERTIFIED 3	I - INTERMEDIATE LEVEL	

(*** - N/A)

VITAL STATISTICS

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH OF EACH	NAME OF PARENTS	BY WHOM MARRIED
01/26/91	Epping, NH	Gregory George Curtin Raylene Jill DeWitt	11/03/62 03/09/70	George H. Curtin Cornelia C. Overhand Theodore R. DeWitt Joyce Marie Carr	Kendra S. Kersey Greenland, NH Justice of the Peace
02/23/91	Epping, NH	Scott A. Balukas Diane M. Dargon	10/07/59 10/08/65	Robert A. Balukas Sandra A. Grandmont James W. Dargon Mary A. Giannini	Patricia A. Wood Epping, NH Justice of the Peace
03/09/91	Epping, NH	Peter Frank Cooley Helen Lisa Callahan	04/11/70 08/20/68	Daniel H. Cooley Kelia L. Lingard Kevin D. Callahan Grace A. Casseboon	Ronald Corriveau Epping, NH Catholic Priest
03/30/91	Epping, NH	Ernest Armand Currier Linda Jean Lemieux	08/15/65 06/08/68	James W. Currier Shirley May Robinson Ronald F. Lemieux Pauline P. Legault	Richard J. Rondeau Danville, NH Justice of the Peace
04/04/91	Danville, NH	Kevin Patrick Fortuna Donna Lynne Silva	03/15/59 09/23/61	Patrick S. Fortuna Grece M. Pentella Donald J. Silva Judith A. Grodin	Richard J. Rondeau Danville, NH Justice of the Peace
04/05/91	Epping, NH	Robert J. LeBlanc Barbara J. Smith	05/03/71 10/27/72	Richard R. LeBlanc Claire V. L'Italien Francis R. Smith Alice M. King	Vickie L. True Epping, NH Justice of the Peace
04/06/91	Epping, NH	Larry Horton Freeman Sandra Anne StJohn	01/13/49 10/19/55	Morton A. Freeman Rita Mary L. Guin Albert G. StJohn Frances E. Kenniston	Carol Bonenfant Epping, NH Justice of the Peace
04/13/91	Epping, NH	Mark Robert Arsenault Tammy Lynn Nichols	10/12/71 11/17/71	Gary Lee Arsenault Judith Mae Spaulding Tucker Jay Nichols Janice Marie Thurlo	James Stirling Epping, NH Pastor

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH OF EACH	NAME OF PARENTS	BY WHOM MARRIED
04/20/91	Exeter, NH	Lawrence Michael Floyd Karen Lynn Scott	08/31/52 04/21/73	Elwood Arthur Floyd Ethel M. Miles William C. Scott Dorothy A. Wilkins	Gordon Bibbins Exeter, NH Branch President
04/27/91	Brentwood, NH	William Bradley Virgus Ann Louise Sanborn	08/29/67 06/16/70	Michael H. Virgus Yda Mac Lawson Richard F. Sanborn Charlotte L. Plante	James R. Barnes Northwood, NH Pastor
05/04/91	Raymond, NH	Mark Stilkey Linda Dee McMullen	02/10/54 01/15/59	Harold F. Stilkey Paris E. Denyou Robert W. McMullen Garle M. Willson	Anthony Jarek-Clidden Fremont, NH Reverend
05/06/91	Epping, NH	Philip Jude Urso Elisabet Jean McGinley	03/31/59 07/16/63	Natale Louis Urso Elizabeth J. Dixon William J. McGinley Rosemary English	John Bertogli Epping, NH Justice of the Peace
05/18/91	Dover, NH	Christopher Edward Allen Eleanor Mary Ryan	02/17/71 07/18/71	Clarence E. Allen Vsterie F. Avanze John J. Ryan Susan E. Grace	Joan M. Haskins Durham, NH Justice of the Peace
05/11/91	Kingston, NH	Christopher A. Mackenzie Tia M. Kent	12/07/69 03/11/70	Barry L. Mackenzie Barbara A. Wheeler Louis Kent Lulie Kent	Gertrude McGlinchey Kingston, NH Justice of the Peace
05/25/91	Epping, NH	Shawn David Dodier Karen Marie Walden	04/13/65 08/22/69	Michael J. Dodier Jenny R. Derbogosian Chester I. Walden Mary E. Baldwin	Richard J. Rondeau Danville, NH Justice of the Peace
06/08/91	Raymond, NH	Raymond Allen Hague Susan Michelle Retzke	06/27/72 12/25/72	Peter F. Hague Jocelyn A. Saloise Roger F. Retzke	Neil L. Iverson Raymond, NH Reverend
06/14/91	Kingston, NH	Gregg Gordon Herold Lynn Marie Carbone	01/13/65 06/10/60	Gilbert G. Herold Joanne DeMario Robert J. Carbone Maryann Mosca	James McCloy Rockport, MA Clergyman

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH OF EACH	NAME OF PARENTS	BY WHOM MARRIED
06/29/91	Rye, NH	Walter Joseph Glowacki	03/19/57	Stanley Glowacki Elaine T. McCarthy	Loluse Mann Bella Stratham, NH
		Sharon Elizabeth Courtemanche	06/13/69	Robert Courtemanche Elaine R. Stocking	Associate Rector
06/29/91	Epping, NH	John Robert Labonte	05/17/59	Leo Labonte Christine E. Currier	Ronald Corriveau Epping, NH
		Cheryl Ann Clark-Smith	06/20/53	Arthur O. Clark Sonja F. Clark	Catholic Priest
07/06/91	Raymond, NH	Steven Charles King	04/17/62	Albert Richard King Joan P. Desmond	J. Chandler Newton Raymond, NH
		Carla Anne Baker	01/12/61	Charles Baker Patricia A. Conners	Minister
07/06/91	Epping, NH	Steven Ruas Woodworth	07/05/68	Charles I. Woodworth Beverly J. Smith	Paul A. Clinton Epping, NH
		Deborah Ann Clinton	06/29/68	Paul A. Clinton Doria J. Willson	Reverend
07/12/91	Epping, NH	Karl Erick Bilodeau	10/24/61	Benjamin E. Bilodeau Elizabeth J. Anderson	Ronald Corriveau Epping, NH
		Kimberly Ann Odrino	09/18/66	Daniel M. Odrino Elaine C. Laratonda	Catholic Priest
08/17/91	Rochester, NH	Mark Alexander Johnson	09/01/71	David E. Johnson Bettie L. Sanford	Gary O'Neal Rochester, NH
		Valerie Ann Hunt	12/04/72	Willard C. Hunt Marjorie A. Finno	Pastor
08/09/91	Epping, NH	Joe Eddie Lewis	12/23/68	Hubert E. Lewis Gladys Giles	Janet H. Beaulieu Raymond, NH
		Christine Marie Hills	07/21/70	Frederick H. Hills Wendy E. White	Justice of the Peace
08/24/91	Danville, NH	Robert Michael O'Brien	04/04/66	Frederick L. O'Brien Joanne J. Hamlin	Richard J. Rondeau Danville, NH
		Denise Jennifer Krieger	08/02/65	Jon L. Krieger Hedreth S. Clifton	Justice of the Peace
09/21/91	Kingston, NH	Gary Dana Boggs	06/04/58	Wendell A. Boggs, Sr. Heleen G. Houghton	
		Cynthia Irene Gamache	05/01/60	Roland E. Gamache	

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH OF EACH	NAME OF PARENTS	BY WHOM MARRIED
11/16/91	Hampton, NH	Leonsrd J. Willette Trudy M. Masse	04/03/70 06/16/67	Leonard J. Day Dawn E. Tucker Maurice Masse Diane Tuthill	Diane Tuthill Hampton Beach, NH Justice of the Peace
11/30/91	Epping, NH	Ronald Allen Drew Jennifer Louise Perkins	08/12/64 05/15/68	Fred A. Drew, Sr. Doris C. Currier Joseph F. Perkins, Jr. Sandra L. Upper	Carol Bonenfant Epping, NH Justice of the Peace
12/28/91	Kingston, NH	Thomas A. DiMicelli Christina M. Winsor	02/23/65 12/03/65	Thomas DiMicelli Denise Brady Richard Winsor Deborah Boyd	Wendell Irvine Raymond, NH Minister

DATE	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER MAIDEN NAME OF MOTHER
01/02/91	Exeter, NH	Brandon Dean Bouvier	Dean Francis Bouvier Laurie Marie Montebianchi
01/04/91	Exeter, NH	Jacob Blake Currier	John Joseph Currier Rachel Martha Woodward
01/21/91	Portsmouth, NH	Kimberly Jo Richards	Bruce Raymond Richards Susan Marie McGrath
01/26/91	Exeter, NH	James Wilson Loy	James Brent Loy Sarah Jane Whitney
02/10/91	Exeter, NH	Brittany Leigh Brailsford	James Paul Brailsford Melissa Honovah Donald
02/10/91	Portsmouth, NH	Allison Anita Bradley	Jeffrey John Bradley Teresa Marie Walker
02/13/91	Exeter, NH	Todd James Blanchard	Earl Evans Blanchard Joyce Ann Dodge
02/17/91	Exeter, NH	Zachary Raymond Arnold	Raymond Allen Arnold Cynthia Lynn Costa
02/21/91	Hanover, NH	Sarah Bethany Porter	Eric Jason Porter Ann Marie Church
03/05/91	Exeter, NH	Scott Ian Riley	Gregory Harold Riley Susan Clara Follansbee
03/10/91	Exeter, NH	Paul Eugene Joseph Guy III	Paul Eugene Joseph Guy Jr. Stephanie Ann Carter
03/13/91	Exeter, NH	Jameson Andrew Blomgren	Robert William Blomgren Teresa Ann Plunkett
03/21/91	Exeter, NH	Helena Sforza Krebs	Alfred Eugen Krebs Gail Marie Sforza
03/24/91	Exeter, NH	Myles Arnold Kenneson	Scott Andrew Kenneson Dorothy Jo Clark
03/26/91	Exeter, NH	Eric Benjamin Sands	Douglas Sands
03/26/91	Exeter, NH	Brian Henry Sands	Marie Louise Schoebel
03/28/91	Exeter, NH	Kelli Jean Visconte	George Richard Visconte Donna Lee Tibbetta

DATE	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER MAIDEN NAME OF MOTHER
03/27/91	Exeter, NH	Andrew Phillip Kukesh	Tracy Bruce Kukeah Teresa Marie Gondek
03/27/91	Exeter, NH	Ryan Mark McFadden	Richard John McFadden; Elizabeth Anne Bakie
03/31/91	Portsmouth, NH	Samuel Swain Hardy	Brant Reed Hardy Kathryn Swain Williams
04/08/91	Elliot, ME	Nicholas Jeffrey Carano	Jeffrey L. Carano Kathleen A. Burleigh
04/13/91	Exeter, NH	John Leonard Coakley Jr.	John Leonard Coakley Sr. Rita Marie Houle
04/13/91	Portsmouth, NH	Rachel Mary Taylor	Robert Lawrence Taylor Jr. Jane Rachel Young
04/21/91	Exeter, NH	Jennifer Lee Forbes	Michael James Forbes Crystal Ann Merrill
04/23/91	Exeter, NH	Shaun Ashley O'Regan	Sean Francis O'Regan Carole Elaine Adams
05/21/91	Exeter, NH	Brianna Lee Patterson	Todd Nelson Patterson Lorrie Ann Bechard
06/14/91	Exeter, NH	Patrick Kevin Lorigan	Peter Kevin Lorigan Paula Jane Hadley
06/17/91	Exeter, NH	Raymond Benjamin Butler IV	Raymond Benjamin Butler III Kelly Jane Lynch
07/18/91	Exeter, NH	Shannon Marie Lajoie	Gary Allen Lajoie Sharon Marie Ahern
07/24/91	Portsmouth, NH	Sarah Kathryn Perreault	Gerard Joseph Perreault Kathryn Ann Ollila
07/29/91	Exeter, NH	Arthur Keith Jacobs III	Arthur Keith Jacobs Jr. Nancy Ruth Newman
08/14/91	Exeter, NH	Tara Elizabeth Pratt	Daniel Alan Pratt Kristen Pratt Trefethen
08/18/91	Exeter, NH	Ryan Lucas Conner	Lewis Isaac Conner Christine Marie Webb
08/21/91	Derry, NH	Tiffany Lynn Currier	Ernest A. Currier Linda Jean Lemieux

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE OF EACH	DATE OF BIRTH	NAME OF PARENTS	BY WHOM MARRIED
08/24/91	Durham Ft., NH	Stephen D. Newman LaVerne Brownson	03/14/63 03/09/64	Robert J. Newman Barbara E. Newman Harold H. Brownson Phyllis A. Nelson	Ann L. Shine Dover, NH Justice of the Peace
09/06/91	Epping, NH	William L. Hansen Darlene Marie Newman	10/01/54 03/01/60	Eileen Johnson Richard Newman Barbara Stanley	Patricia A. Wood Epping, NH Justice of the Peace
09/07/91	Plaistow, NH	Frank A. Langdon Jean M. Cornish	06/03/32 01/14/45	George L. Langdon Hilda Della Crossman Stephen A. LeColat Gertrude O. Andrews	Richard J. Rondeau Danville, NH Justice of the Peace
09/07/91	Raymond, NH	Martin Bruce Brown Katharine W. Carr	01/20/63 01/24/71	Reginald H. Brown Eva H. Greenwood Peter E. Carr Nancy R. Watson	J. Chandler Newton Raymond, NH Minister
09/14/91	Nottingham, NH	Richard Charles Grigway Deborah Jean Letourneau	01/26/71 01/01/66	Richard C. Grigway, SR Deborah A. Thompson Richard J. Sanville Joyce F. Pratt	Jesse Killingsworth Northwood, NH Pastor
09/17/91	Newington, NH	Duane Edward Shaffer Linda Sue Kerry	02/02/54 07/04/42	Edward M. Shaffer Martha L. Kennedy Richard F. Jackman Nancy J. Bowley	Rava B. Karstens Newington, NH Pastor
09/21/91	Kingston, NH	Gary Dana Boggs Cynthia Irene Gamache	06/04/58 05/01/60	Wendell A. Boggs, Sr. Helen G. Houghton Roland E. Gamsche Theresa R. Sayard	Richard H. Freeman Kingston, NH Pastor
10/19/91	Epping, NH	Michael D. Murdo Anne M. McNabb	03/08/62 08/04/62	Morton E. Murdo Joan Corless Chester McNabb Margaret Murphy	James Stirling, III Epping, NH Pastor
10/30/91	Epping, NH	Michael J. Bellis Dawn M. Readell	01/16/59 09/23/63	Erwin Bellis Adelia Vigneault Chestley Readell Joann Heath	Ronald Corriveau Epping, NH Catholic Priest

DATE	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER MAIDEN NAME OF MOTHER
09/16/91	Exeter, NH	Shannon Elizabeth Quinn	Joseph Jerome Quinn Sue-Ellen Laurence
09/29/91	Exeter, NH	John Robert Gale	John Michael Gale
09/29/91	Exeter, NH	Jenna Ray Gale	Ray Lee Marie Bibeau
10/11/91	Exeter, NH	Jacob Richard Grannan	Gregory Michael Grannan Mary Gwen Salinder
10/14/91	Exeter, NH	Danielle Marie Callahan	Daniel Albert Callahan II Susan Marie Keller
10/17/91	Portsmouth, NH	Michael John Fecteau, II	Michael John Fecteau Nancy Lorraine Woodbury
10/30/91	Exeter, NH	Sydney Irene Starkman	Craig Lawrence Starkman Cynthia Jean Conklin
11/04/91	Exeter, NH	Lauren Lynn Lennon	Jason Matthew Lennon Nina Dee Martin
12/02/91	Exeter, NH	Shane Ryan Miller	Ronald Clay Miller, Sr. Laurie Anne Williams
12/13/91	Exeter, NH	Claire Abigail Penney	Michael Charles Penney Linda Adams

DATE OF DEATH	PLACE OF DEATH	NAME OF DECEASED	AGE	SEX	NAME OF FATHER	MAIDEN NAME OF MOTHER
01/03/91	Exeter, NH	Mary Margaret Claflin	100	F	Malcom J. MacLeod	Annabelle MacKenzie
02/04/91	Epping, NH	Thomas Fecteau	94	M	Placid Fecteau	Mary Morel
02/21/91	Epping, NH	Ruth Ann Arnold	70	F	William Knox	Ellen Reynolds
03/11/91	Exeter, NH	Bernard O. Gauthier	66	M	Omer Gauthier	Jeanette Rousseau
03/23/91	Milton, MA	Chester Kinnart	85	M	Alphonse Kinnart	Mary Caskinette
03/28/91	Manchester, NH	Mildred F. Macinnea	72	F	Henry Moore	Mary O'Brien
04/01/91	Exeter, NH	Mary Helen Dearborn	94	F	Alexander Holden	Nattie Forster
04/11/91	Rochester, NH	William J. Purpura Sr.	49	M	George Purpura	Ida Lough
04/23/91	Brentwood, NH	Earl P. Denyou	73	M	George Denyou	Fennie Eaton
05/01/91	Epping, NH	Rosebelle Falia	73	F	John Falia	Francine Dublitzky
05/07/91	Portsmouth, NH	Ruth M. Falia	91	F	Edwin Gillinder	Blanche Bainbridge
05/07/91	Exeter, NH	Philip William Brackett	81	M	Edelberg Brackett	Hazel Newman
05/20/91	Exeter, NH	Philip Thomas Dionne	58	M	Cyprien Dionne	Alice Morin
06/12/91	Exeter, NH	Alice A. Webber	78	F	Thomas Powers	Elizabeth Fooby
06/14/91	Exeter, NH	Mederic J. Beauchene	87	M	Mederic Beauchene	Delphie Garant
06/23/91	Exeter, NH	Edgar Leon Laduke	57	M	Nelson Laduke	Myrtle McLaughlin
07/06/91	Epping, NH	Fred William Burt	32	M	Edward Burt	Ann Peterson
07/08/91	Brentwood, NH	Dorothy A. Ellison	83	F	Justin Morrison	Maude Glover
07/09/91	Brentwood, NH	Frances C. Guillette	66	F	Francis Buckley	Mildred Byrne
07/29/91	Exeter, NH	Thelma E. Silveira	76	F	Edward Silvery	Elise Haneborg
08/31/91	Fremont, NH	Levia O. Lavoie	80	M	Octave Lavoie	Alma Pelletier
09/24/91	Epping, NH	Johnny Wade Mitchell	27	M	Ernest Mitchell	Helen Forbes
11/26/91	Epping, NH	Margaret Ann Webber	70	F	John Cahill	Margaret Knight
12/14/91	Epping, NH	Candice L. Maynard	40	F	Kenneth Maynard	Evelyn Dockham
12/15/91	Epping, NH	Blanche Dionne	71	F	Xavier Landry	Eliza Remillard

**ANNUAL REPORT
OF THE
EPPING SCHOOL DISTRICT
FOR THE FISCAL YEAR
JULY 1, 1990 to June 30, 1991**

OFFICERS OF THE EPPING SCHOOL DISTRICT
1991-1992

Caroline Kiracofe	Term Expires 1994
Jennifer Yergeau, Chairperson	Term Expires 1993
Ronald Altman	Term Expires 1993
Joseph Foley	Term Expires 1992
Lee Kearns	Term Expires 1992

SUPERINTENDENT OF SCHOOLS

Robert W. Retchless

ASSISTANT SUPERINTENDENT OF SCHOOLS

Robert F. Bell

SPECIAL EDUCATION DIRECTOR

Michael A. Mezzocchi

ADMINISTRATORS

Andre Goyer, Principal Grades 1 - 5
Dr. Victor Petzy, Principal Grades 6 - 12
Anthony Silva, Assistant Principal Grades 6 - 12

TREASURER

Harold Bowles

MODERATOR

Harold La Pierre

CLERK

Dawn Tuminowski

SUPERINTENDENT'S REPORT

The 1991-92 school year continues to be one of change and growth in student population, curriculum, special programs and personnel.

The Superintendent's office has two new faces this year. Robert F. Bell replaced Dr. Candace Brown as Assistant Superintendent and Michael Mezzocchi replaced Patsy Townsend as Special Education Director. Robert Bell comes to us from Rutland, Vermont, where he served as a building administrator. Mr. Bell is an experienced practitioner with an extensive background in elementary and middle school education. Michael Mezzocchi comes to us from Hollis, New Hampshire. His most recent position was Principal of Wahconah Regional High School in Dalton, MA. Mr. Mezzocchi brings a strong background in secondary and special education to our districts.

Our student population continues to grow even in poor economic times which compounds the difficulty of keeping costs down. The 1990-91 population of 1,660 students grew to 1,731 students for the 1991-92 school year, or a 4.2% growth for the entire School Administrative Unit.

Growth in Chester has remained stable but continues to increase in Epping and Fremont. The towns of Chester and Fremont have been working together to explore the possibility of a Cooperative Middle School District, while the Long Range Planning Committee in Epping is looking at several options to their growth problem.

The SAU office has been working with teachers from each district to standardize curriculum in writing and mathematics. The work of these committees will be used to develop a district wide assessment on how well our students are doing in each of these areas of study. We will continue to use the California Achievement Test in grades 4, 8, and 10 to compare our students to a national norm. This next year we will be working on Language Arts and English Curriculum to develop the same assessments.

At the Epping Middle/High School work has been completed on installing our satellite dish and inter-active television equipment. We will be running pilot programs the second half of the 1991-92 school year with full programming for the 1992-93 school year. This technology will allow us to offer advanced placement courses and courses of study we currently do not have or could not offer because of cost.

Special Education continues to be an area of change and growth in programs that are allowing for inclusion and integration of special needs students in the mainstream of regular programs. Although our population continues to increase, our out-of-district placements are on the decline. We are continuing work administratively which will allow mainstream programs to meet the needs of more students in less restricted placements. Although the economy would make it difficult now, the communities need to look at public kindergarten which would address many of the developmental problems which appear later as special education problems.

The office of the Superintendent will continue to work with each of the communities to improve educational opportunities for your children. We would encourage parents and citizens of our member districts to contact us with their concerns.

Robert W. Retchless
Superintendent of Schools

Epping Middle High School's population reached 410 students this past year (192 high school and 218 middle school). We graduated 39 seniors and welcomed 62 sixth graders. With a graduating class of under 30 and a new 6th grade of over 80, we expect to have over 460 students in 1992.

We continue to operate a safe, clean, orderly facility with a high attendance rate and very low dropout rate. Student morale is very positive and with the generous support of the community the Bickford Scholarship Trust Fund topped \$7,000.

Our Student of the Month Program was expanded to recognize the numerous positive contributions of faculty and students. In addition, an Academic Letter Program was designed for implementation in the spring of '92.

In athletics, our boys' basketball team won another state tournament and the baseball team won the league championship and reached the quarter finals of the state tournament. Epping Middle-High School concert and jazz bands performed admirably in several competitions and concerts. In both music and sports we had students recognized for All State honors. While maintaining a competitive spirit at the high school level, we expanded our intramural program at the middle school level to provide more opportunities for student participation.

Our student activities program was expanded to include a chess club, a video club, and a school newspaper. Our health awareness month, spirit weeks, and science fairs were very successful and our drama club put on a superb performance of Romeo and Juliet.

Two new faculty members joined us--Ruth Shirley, Media Center Coordinator, and Karen Hamilton, Middle School Special Education teacher--and each already has made significant contributions in their areas. Several of our teachers attained special honors and graduate degrees (including a doctorate). Our faculty continued to show dedication and concern, volunteering extra time for students and taking advantage of opportunities for special workshops and inservice training.

Program improvement continued at a steady pace. Written curriculum now exists for every subject area and grade level. We have upgraded our media center, established computer labs, and placed computers in classrooms where they can be used directly in instruction. Other program development highlights include: the acquisition of a satellite dish, the installation of Cable T.V., the introduction of an integrated math program and computer based science labs, an emphasis on critical skills across the curriculum, the establishment of an advanced student program at UNH, and at risk programs in both the middle and high school. This year's program development goals are aimed at the continued improvement of classroom instruction and the formulation of sound assessment techniques.

We continue to dedicate our work to improving the overall quality of education at EMHS. More and more of our graduates enter top schools. Recent achievement on the California Achievement Test and the Preliminary Scholastic Aptitude Test shows positive improvement on standardized measures as well.

We are working hard to communicate the quality of our school through open houses, the distribution of a monthly bulletin--EMHS News, and the development of audio visual material. With the support of the town, the school committee, and the SAU, we look forward to a very successful year in 1992.

Respectfully Submitted,
Victor J. Petzy, Jr., Principal

EPHING ELEMENTARY SCHOOL

17 PROSPECT ST.

EPHING, NEW HAMPSHIRE 03042

ANDRE G. GOYER
PRINCIPAL

679-8018

The student enrollment at Epping Elementary continued to spiral upward in 1991. We ended the last school year with 400 students and currently have 435. We anticipate that there will be a population of 455 in the fall of 1992.

Our teaching staff remained stable over the year with no teachers being added or replaced. We have one new aide, Mrs. Paula Marston, working with special education students. We also have a new speech/language pathologist, Mrs. Pamela Coville.

Our curriculum has continued to grow with this being the first year for our new science, art, music, physical education and guidance (safety) curricula. The staff is currently developing a gifted and talented program from Talents Unlimited. Funding for this has come from federal grant money.

A commitment was made this year to mainstream special education students into regular education classrooms. This has been accomplished for all students for at least a portion of their day. This process will continue in the next school year.

Work continued on grounds improvement focusing on improved drainage and making the playing field ready for student use. The area for the playground was also enlarged during the process.

Special activities such as "Native American Week", "International Month", "I Love to Read Month", and "Drug Free Education Week" have continued. We have invited special guests to our school to talk with students on Native Americans, Science (Mr. Wizzard), and reading.

The Parent Teacher Organization has been active raising funds through activities such as the Holiday Craft Fair and the Spring Fair. Proceeds have gone toward curriculum related field trips. They have had a Halloween Party and Valentine's Day Family Dance. Parents have also remained very active as volunteers.

The staff and I continue to actively develop an excellent school. Citizens of Epping are a vital part of our growth. You are encouraged to visit the school and become active in our continued development.

Respectfully submitted,

Andre G. Goyer, C.A.G.S.
Principal

MINUTES OF EPPING SCHOOL DISTRICT MEETING

MARCH 14, 1991

The School District Meeting held at the Howard Allen Gymnasium, Epping Middle/High School on March 14, 1991, was called to order at 7:15 p.m. by Moderator Harold LaPierre.

The Moderator then read the results of the election:
School District Moderator-Harold LaPierre-824
write-in-Mary Peeteau - 28
School District Treasurer-Harold Bowles -784
School Board Member -Caroline Kiracofe-508
-William Savyer -433
School District Clerk-write-ins
-Dawn Tuminowski -29
-Susan Russell -16

A motion was made by School Board Member Ron Altman to suspend the reading of the Warrant, seconded by Marion Nourvetne. Vote taken, the motion carries.

The Moderator then read the rules of the meeting (see attached).

The Moderator introduced the people seated at front-Clerk, Dawn Tuminowski, Superintendent Robert Retchless, School Board Members, Chairman Jennifer Yergeau, Ron Altman, Judith Leavis, Joseph Foley, Lee Kearns. Budget Committee Members, Roy Judd, Chairman Geri Kearns, Paul Langdon, Jim McGeough, Todd Trobaugh, Don Sisson, Nancy Chase, Selectmen Rep. Mike Jean, Willis Baker.

Article 1 was read:
To hear reports of agents, auditors and committees or officers chosen and pass any vote relating thereto.

Chairman Jennifer Yergeau made a motion to accept as read, seconded by Joseph Foley.

Chairman Yergeau welcomed Caroline Kiracofe to the School Board, and thanked Judith Leavis with a presentation of flowers for 5 years of service to the School Board.

Reports were then given by Chairman Yergeau on the progress towards the goals set last year.

No discussion followed. Vote taken, Article 1 passes as read.

Article 2 was read:
To see if the District will vote, under the provisions of RSA 198:20-b to authorize the School Board to apply for, accept and expend without further action by the School District Meeting, money from any source which becomes available during the 1991-92

school fiscal year provided that such expenditure be made for purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money.

A motion was made by Joseph Foley to accept Article 2 as read, seconded by Lee Kearns.

Discussion from the floor was heard.

Vote was taken, Article 2 passes as read.

Article 3 was read:

By Petition; To see if the voters of the Epping School District (ESD) will vote to limit the total 1991-1992 Operating Budget, including compensation to a zero overall increase over the 1990-1991 Operating Budget. We request that this article be decided by ballot vote.

A motion was made by Paul Spidle to accept Article 3 as read, seconded by Albert Haberstroh. Paul Spidle then made a motion to amend Article 3 to read as follows:

To see if the voters of the Epping School District will vote to limit the total 1991-1992 Operating Budget, including compensation to \$4,725,506, a zero overall increase over the 1990-1991 Operating Budget. Seconded by Ron Nove. Discussion followed.

A motion was made by Albert Haberstroh to grant permission for Superintendent Robert Retchless to speak in order to answer questions, seconded by Francis White. Vote taken, the motion carries. Continued discussion followed.

Judith Leavis made a motion to move the question, seconded by Joseph Foley. Vote taken, the question is so moved. Vote was taken on the amended Article, by hands, yes-112, no-93, the Article is so amended.

Mark Joyce made a motion to table the amended article, seconded by Ron Altman. Vote taken, Article 3 as amended is tabled.

Article 4 was read:

To see if the District will vote to raise and appropriate the sum of \$15,000.00 for the acquisition of easements and the construction of a drainage system at the Epping Elementary School Playground.

A motion was made by Lee Kearns to accept Article 4 as read, seconded by Ron Altman. Discussion followed.

William Savyer made a motion to delete the word playground from Article 4, seconded by Bill Williamson. Discussion followed. Mr. Savyer withdrew the motion for amendment.

A motion was made by Kathy Castle to move the question, seconded by Dorothy Hall. Vote taken, Article 4 passes.

Article 5 was read:

To see if the District will vote to raise and appropriate the sum of \$94,234.00 as a deficit appropriation for the July 1, 1990, through June 30, 1991, fiscal year to cover higher than anticipated costs for special education.

A motion was made to accept Article 5 as read by Ron Altman, seconded by Chairman Yergeau. Discussion followed.

Chris Downie made a motion to delete the word special from Article 5, seconded by Karen Ouellette. Ron Altman stated it was a government decision to term the children special.

A motion was made to move the Article as read, hand vote taken, yes-113, no-61. The Article is so moved unamended. Mark Joyce made a motion to move the question, seconded by Nancy Haberstroh. Vote taken, Article 5 as read passes.

Article 6 was read:

To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of statutory obligations of the District.

Judith Leavis made a motion to accept Article 6 as read, seconded by Geri Kearns. Judith Leavis made a motion to amend Article 6 to read:
To see if the District will vote to raise and appropriate the sum of \$4,935,325.00 for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of statutory obligations of the District.

Ron Altman seconded Mrs. Leavis's motion. Discussion followed. A roll call vote of the individual Budget Committee Member's position on the budget proposed was requested by Susan Joyce. Ms. Joyce's request was granted, somewhat grudgingly on the part of some members.

Mark Joyce made a motion to move the question, seconded by Ron Nowe. Vote taken, the question is so moved.

A motion was made by Judith Leavis to amend Article 6, seconded by Mark Joyce. Vote taken, Article 6 is so amended.

A motion was made by Tony Silva to move the amended question, seconded by Mark Joyce. Article 6 was read as amended. Ballot vote was requested by petition. Yes-108, No-126. Article 6 as amended does not pass.

Bill Williamson made a motion to reconsider Article 6, seconded by Dorothy Hall. Vote taken, the motion to reconsider Article 6 passes.

Bill Williamson made a motion to amend Article 6 to read:
To see if the District will vote to raise and appropriate the

sum of \$4,894,104, inclusive of Articles 4 and 5, for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of statutory obligations of the District.

Dorothy Hall seconded Mr. Williamson's motion.

Roger Gauthier pointed out that a vote to reconsider needed a 2/3 majority to pass. The Moderator stands corrected.

Mark Joyce made a motion to overrule the Moderator, seconded by Bill Williamson. Vote taken, The Moderator is overruled.

Roger Gauthier requests a hand vote on the reconsideration. Vote taken, Yes-132, No-109. The motion to reconsider Article 6 carries.

A motion was made by Bill Williamson to amend Article 6, seconded by Mark Vallone. Discussion followed.

Madeline Williamson made a motion to move the question, seconded by Bill Williamson. Vote taken, Article 6 is so amended. Article 6 was read as amended. Ballot vote was requested by petition. Yes-129, No-90, Article 6 as amended passes.

Article 7 was read:

By Petition; On petition of the Playground Committee of the Epping Elementary School and other registered voters of the Town of Epping, to see if the School District of Epping will vote to raise and appropriate the sum of \$23,000.00 to level and prepare an area to place playground and/or sports equipment, and to purchase and install playground and/or sports equipment.

Lorraine Sawyer made a motion to amend Article 7 to read: On petition of the Playground Committee of the Epping Elementary School and other registered voters of the Town of Epping, to see if the School District of Epping will vote to raise and appropriate the sum of \$10,400.00 to level and prepare an area to place playground and/or sports equipment, and to purchase and install playground and/or sports equipment.

Mrs. Sawyer's motion was seconded by Peter Wallenberger. Discussion followed.

Lorraine Sawyer made a motion to move the question, seconded by Bill Horan. Vote taken, Article 7 is so amended.

Roger Gauthier made a motion to move the amended Article, seconded by Arthur Snyder. Vote taken, Article 7 as amended is defeated.

A motion was made by Geri Kearns to table Articles 8 & 9, seconded by Mike Jean. Motion was withdrawn.

A motion to adjourn was made by Geri Kearns, seconded by Mike Jean. Vote taken, motion to adjourn is defeated.

Article 8 was read:

By Petition; To see if the Town will vote for the purpose of reaffirming the present position of the second nurse at the existing 1990-1991 budget amount of:

\$21,407.00 Salary

+1,638.00 FICA

\$23,045.00 Total

to be added to the amount proposed by the school committee for one nurse.

Willis Baker made a motion to table Article 8, seconded by Ron Nove. Vote taken, hand count, Yes-99, No-83. Article 8 is so tabled.

Article 9 was read:

By Petition; To see if the Town of Epping will appropriate \$29,000.00 for the purpose of hiring an additional fifth grade teacher.

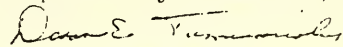
Diane Byrne made a motion to accept Article 9 as read, seconded by Mark Vallone. Discussion followed. Francis White made a motion to move the question, seconded by M. Vitale. Vote taken, The question is so moved.

Paul Spidle made a motion to overrule the Moderator, seconded by Albert Haberstroh. Vote taken, the Moderator is overruled.

Vote taken of Article 9 as read. Article 9 is defeated.

A motion was made by Dorothy Hall to adjourn the meeting, seconded by Roger Gauthier. Vote taken. Meeting is so adjourned at 11:10 p.m..

Respectfully Submitted;



Dawn E. Tuminovski
School District Clerk

RULES OF PROCEDURE
FOR
EPPING SCHOOL DISTRICT

1. All remarks or questions are to be made to or through the Moderator.
2. A voter must be recognized and must identify him or herself before starting to speak.
3. No one is to interrupt when a voter has the floor.
4. No name calling, threatening, or profanity will be tolerated.
5. A motion must be moved and seconded prior to any discussion.
6. A voter who moves the question will, after seconding, have the chance to start the debate.
7. No amendment to an amendment will be allowed.
8. A motion to reconsider a question must get a 2/3 vote to pass.
9. Written request by five (5) or more voters for a written ballot, given to the Moderator prior to a vote being taken on the question, must be granted. (N.H. Law)
10. Oral request by seven (7) or more voters for a written ballot, made immediately after an oral or hand vote has been taken, must be granted. (N.H. Law)
11. The Moderator has the responsibility of deciding the type of vote to be taken on any question. A written ballot will be called for on any special article which, at the time of the final vote, has a dollar figure of \$10,000 or more.
12. Only registered voters shall participate in the meeting and all others shall be seated in the visitor's section designated for this purpose; except for the Superintendents, Principals, and School District attorneys.



Harold K. LaPierre, Jr.
Moderator

March 14, 1991

SCHOOL ADMINISTRATIVE UNIT #14
ADMINISTRATIVE SALARIES
1992-1993

District	Share of Superintendent's Salary	Share of Asst. Supt. Salary
26.37% Chester	\$16,376	\$13,919
50.80% Epping	31,547	26,815
22.83% Fremont	14,177	12,051
	\$62,100	\$52,785

EPHING SCHOOL DISTRICT OPENING DAY ENROLLMENT

	1987	1988	1989	1990	1991
Grade 1	94	85	89	106	94
Grade 2	72	82	81	82	95
Grade 3	62	74	85	77	87
Grade 4	74	73	73	90	81
Grade 5	63	77	69	66	85
Grade 6	62	67	75	66	61
Grade 7	42	57	64	73	79
Grade 8	46	43	54	72	78
Grade 9	47	36	47	58	71
Grade 10	43	49	36	41	57
Grade 11	62	40	43	33	37
Grade 12	48	43	40	39	31
Readiness	17		12	7	
Special Ed		17			
Totals	732	743	768	810	856

STATISTICAL DATA

	1988-89	1989-90	1990-91
Average Daily Membership	732.7	761.7	635.7 Elementary 172.1 Sr. High
Average Daily Absence	44.9	37.3	26.8 Elementary 12.0 Sr. High
% of Attendance	94%	95%	96% Elementary 93% Sr. High

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

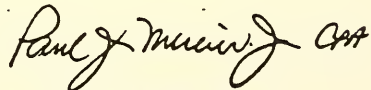
To the Members of the School Board
Epping School District
Epping, New Hampshire

We have audited the accompanying general purpose financial statements of the Epping School District and the combining and individual fund financial statements of the School District as of and for the year ended June 30, 1991, as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Epping School District at June 30, 1991, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the School District at June 30, 1991, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

 *Paul J. Murrin* CMAA

September 30, 1991

PLODZIK & SANDERSON
Professional Association

EXHIBIT A
EPHING SCHOOL DISTRICT
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1991

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue (Food Service)</u>
<u>Assets</u>		
Cash and Equivalents	\$ 33,174	\$18,002
<u>Receivables</u>		
Accounts		
Intergovernmental	159,869	11,034
Interfund Receivable	15,775	
<u>Other Debits</u>		
Amount to Be Provided for		
Retirement of General Long-Term Debt		
TOTAL ASSETS AND OTHER DEBITS	<u>\$208,818</u>	<u>\$29,036</u>
 <u>LIABILITIES AND EQUITY</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 10,520	\$ 5,764
Interfund Payable		15,775
Due to Student Groups		
General Obligation Debt Payable		
Security Deposit	2,305	
Total Liabilities	<u>12,825</u>	<u>21,539</u>
<u>Equity</u>		
<u>Fund Balances</u>		
Reserved for Encumbrances		
Reserved for Special Purposes		
<u>Unreserved</u>		
Designated for Special Purposes		7,497
Undesignated	195,993	
Total Equity	<u>195,993</u>	<u>7,497</u>
TOTAL LIABILITIES AND EQUITY	<u>\$208,818</u>	<u>\$29,036</u>

<u>Fiduciary Fund Types</u> <u>Trust and Agency</u>	<u>Account Group</u> <u>General</u> <u>Long-Term</u> <u>Debt</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
		<u>June 30,</u>	<u>June 30,</u>
		<u>1991</u>	<u>1990</u>
\$26,051	\$	\$ 77,227	\$ 90,205
10,000		180,903	14,888
		15,775	52,899
			79,922
	<u>1,870,000</u>	<u>1,870,000</u>	<u>2,225,000</u>
<u>\$36,051</u>	<u>\$1,870,000</u>	<u>\$2,143,905</u>	<u>\$2,462,914</u>
\$	\$	\$ 16,284	\$ 7,386
26,051		15,775	79,922
		26,051	23,113
	1,870,000	1,870,000	2,225,000
		2,305	2,190
<u>26,051</u>	<u>1,870,000</u>	<u>1,930,415</u>	<u>2,337,611</u>
10,000		10,000	7,632
		7,497	
		195,993	117,671
<u>10,000</u>		<u>213,490</u>	<u>125,303</u>
<u>\$36,051</u>	<u>\$1,870,000</u>	<u>\$2,143,905</u>	<u>\$2,462,914</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B
EPPING SCHOOL DISTRICT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1991

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue (Food Service)</u>	<u>Capital Projects</u>
<u>Revenues</u>			
School District Assessment	\$4,139,112	\$	\$
Intergovernmental Revenues	510,517	58,747	
Charges for Services	29,247	107,101	
Miscellaneous	36,638	816	85
<u>Other Financing Sources</u>			
Operating Transfers In		40,424	9,876
<u>Total Revenues and Other Financing Sources</u>	<u>4,715,514</u>	<u>207,088</u>	<u>9,961</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	2,783,986		
<u>Supporting Services</u>			
Pupils	165,780		
Instructional Staff Services	135,213		
General Administration	162,707		
School Administration	249,682		
Business	529,737	173,965	
Other	78,786		
Facilities Acquisition and Construction	10,327		
<u>Debt Service</u>			
Principal	355,000		
Interest	148,893		
<u>Other Financing Uses</u>			
Operating Transfers Out	60,300		
<u>Total Expenditures and Other Financing Uses</u>	<u>4,680,411</u>	<u>173,965</u>	
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	35,103	33,123	9,961
<u>Fund Balances - July 1</u>	<u>160,890</u>	<u>(25,626)</u>	<u>(9,961)</u>
<u>Fund Balances - June 30</u>	<u>\$ 195,993</u>	<u>\$ 7,497</u>	<u>\$ -0-</u>

<u>Fiduciary</u> <u>Fund Type</u> <u>Expendable</u> <u>Trusts</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
	<u>June 30,</u>	<u>June 30,</u>
	<u>1991</u>	<u>1990</u>
\$	\$4,139,112	\$3,947,469
	569,264	466,479
	136,348	123,917
	37,539	56,671
<u>10,000</u>	<u>60,300</u>	<u>10,200</u>
<u>10,000</u>	<u>4,942,563</u>	<u>4,604,736</u>
	2,783,986	2,738,725
	165,780	175,875
	135,213	131,753
	162,707	150,889
	249,682	230,505
	703,702	683,814
	78,786	
	10,327	61,533
	355,000	340,000
	148,893	170,983
<u> </u>	<u>60,300</u>	<u>10,200</u>
<u> </u>	<u>4,854,376</u>	<u>4,694,277</u>
10,000	88,187	(89,541)
<u> </u>	<u>125,303</u>	<u>214,844</u>
<u>\$10,000</u>	<u>\$ 213,490</u>	<u>\$ 125,303</u>

The notes to the financial statements are an integral part of this statement.

Plodzick & Sanderson
Professional Association
accountants & auditors

Stephen D. Plodzick, PA
Robert E. Sanderson, PA
Paul J. Mercier, Jr., CPA
Edward T. Perry, CPA

Armand G. Martineau, CPA
Tamar M.J. Maynard, CPA
James A. Sojka, CPA
John C. Smith, CPA
David I. Petretta, CPA

September 30, 1991

To the Members of the School Board,
and Superintendent of Schools
Epping School District
Epping, New Hampshire

We have audited the financial statements of the Epping School District for the year ended June 30, 1991, and have issued our report thereon dated September 30, 1991. In planning and performing our audit, we considered the School District's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the School District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

During the course of our review, the following conditions were noted that we do not consider to be material weaknesses:

DISTRICT TREASURER

As in prior years, the District Treasurer did not prepare the necessary and required reconciliation between the cash balance as shown on the District records and that of the depository bank.

We feel that the non-performance of this essential accounting procedure constitutes a weakness in the internal control structure of the District. A major element of internal control involves safeguarding the District's assets, and with respect to cash, an effective control procedure that will aid in safeguarding this asset would be a monthly bank reconciliation.

EPPING SCHOOL DISTRICT

COMMUNICATION OF REPORTABLE CONDITIONS, COMMENTS AND RECOMMENDATIONS

JUNE 30, 1991

The reconciliation process is fairly simple and can be done manually.

We strongly recommend that the District officials take the appropriate steps to ensure that bank reconciliations are prepared on a timely basis.

APPROVAL OF PAYROLL MANIFESTS

During the fiscal year, the payroll manifests (authorizing the District Treasurer to expend District funds) were not properly approved.

We recommend that these payroll manifests be signed by a majority of the School Board members or by two or more designated members of the School Board empowered by the Board as a whole.

Also, the following conditions were noted that we do not consider to be material weaknesses:

FOOD SERVICE FUND

According to management, it is the intention of the School District to have the General Fund pay for the cost of the Food Service Fund's fringe benefits, until such time as the Food Service Fund can generate enough revenue to cover these expenditures.

The fringe benefits for 1990-91 amounted to \$8,516.81, but the 1990-91 budget contained a net General Fund appropriation of \$126, as follows:

<u>Estimated Revenues</u>	
Federal/State Sources	\$ 40,000
Local Sources	<u>65,000</u>
	\$105,000
Appropriation	<u>105,126</u>
Net Transfer to Food Service Fund	<u>\$ 126</u>

The 1991-92 budget shows a net transfer to the Food Service Fund of \$429. We recommend that a realistic amount equal to the estimated costs of the fringe benefits be incorporated in the 1992-93 annual District budget.

In addition to the foregoing, the following other matters came to our attention that we have discussed with management as opportunities for efficiency and/or cost savings related to the administration of the School District:

GENERAL ACCOUNTING SYSTEM

The financial system of the District consists basically of manual cash receipts and computerized disbursement journals.

EPPING SCHOOL DISTRICT

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While the reports being produced from the present system are adequate for capturing the detailed cash transactions of the various funds of the District, there is a need for a complete general ledger system for all funds, which will summarize the results of the financial transactions on a periodic basis. The benefits of developing general ledger systems for all funds include the following:

1. A general ledger and resulting monthly financial reports will assist District management in monitoring the financial condition and operating results on a current basis.
2. A general ledger establishes control over subsidiary accounting records and provides a means for periodic reconciliation to ensure that the daily recorded transactions are properly summarized.
3. A general ledger system provides a means to prepare periodic comparative reports of revenues, expenditures and financial condition.
4. A general ledger would enable the District to record adjustments resulting from audits of its financial records.

GENERAL FIXED ASSETS

In order to comply with generally accepted accounting principles, the District should maintain a complete and detailed record of its general fixed assets valued at historical cost. As is the practice followed by most other school districts in New Hampshire, such records are not maintained. We recommend that the District give future consideration to establishing a system for maintaining appropriate records of its investment in fixed assets.

OTHER

During 1990-91, many improvements in the District's financial records were noted as a result of implementation of our recommendations, particularly in the area of the Food Service and Student Activities Funds.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which upon acceptance by the School Board is a matter of public record.

In closing, we would like to express our appreciation to those persons whose cooperation and assistance have helped us to achieve efficiencies in completing our audit.

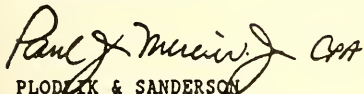
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COMMENTS AND RECOMMENDATIONS*

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After you have had an opportunity to review our audit report and comments above, we would be pleased to meet with you to discuss any questions that you might have.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Randy Muehl", followed by the letters "CMA".

PLODZIK & SANDERSON
Professional Association

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SELECTMEN'S OFFICE
EPPING, NH 03042



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